CITY OF NORTH BATTLEFORD

North Battleford, Saskatchewan

AUDITOR'S REPORT AND FINANCIAL STATEMENTS

(WITH ADDITIONAL SCHEDULES)

For The Year Ended December 31, 1985

Beggs Downie Meena Johnson & Gress

CITY OF NORTH BATTLEFORD

FINANCIAL STATEMENTS

December 31, 1985

CITY OF NORTH BATTLEFORD

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for the year ended December 31, 1985

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Beggs Downie Meena Johnson & Gress

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AUDITORS' REPORT

His Worship The Mayor and Council
City of North Battleford, Saskatchewan

We have examined the balance sheets of the City of North Battleford as at December 31, 1985 and the statements of revenue and expenditure, revenue fund surplus, equity in capital fund assets and source and application of capital funds as shown by the index to the financial statements in the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the City as at December 31, 1985 and the results of its operations and capital financing for the year then ended in accordance with generally accepted municipal accounting principles applied on a basis consistent with that of the preceding year.

The additional information as listed in the accompanying schedules has been taken from the books and records of the City but has not been independently checked by us other than in the normal course of our examination of the financial statements to the extent necessary to allow us to render an opinion thereon.

Beggs Downie Meena Johnson & Gress

North Battleford, Saskatchewan,
March 11, 1986.

Chartered Accountants.

CITY OF NORTH BATTLEFORD

Combined Balance Sheet
December 31, 1985

ASSETS

	1985	1984
Cash	$ 6,382,663	$ 5,218,951
Accounts receivable	1,110,191	871,758
Taxes receivable	834,658	953,603
Agreements receivable from property owners	330,931	408,578
Due from transit system	1,919	1,919
Due from school authorities re debentures	532,000	579,000
Inventories of materials and supplies	257,968	279,302
Investments and accrued interest	237,004	132,604
Prepaid expenses	101,427	108,722
Land and tax title property available for sale	1,509,541	1,542,383
	11,298,302	10,096,820
Fixed Assets and Investment		
Equity in Senior Citizens Home	161,971	161,971
General government property, plant and equipment	27,503,688	25,793,659
Utility property, plant and equipment - net of depreciation	8,679,108	8,242,774
	36,344,767	34,198,404
	$ 47,643,069	$ 44,295,224

LIABILITIES

Accounts payable and accrued liabilities	$ 2,338,105	$ 2,011,457
Prepayments, deposits and unearned revenue	238,708	236,608
Debentures payable	2,572,071	2,969,727
	5,148,884	5,217,792

ALLOWANCES AND RESERVES

Asset valuation allowances	277,213	219,363
Reserves for future expenditures	8,016,992	7,473,027
	8,294,205	7,692,390

EQUITY

Capital	33,044,003	30,256,072
Revenue	1,155,977	1,128,970
	34,199,980	31,385,042
	$ 47,643,069	$ 44,295,224

CITY OF NORTH BATTLEFORD

Capital Fund Balance Sheet
December 31, 1985

ASSETS

	General	Utility	1985 Total	1984 Total
Accounts receivable	$ 2,206		$ 2,206	$ 14,065
Land available for sale	1,500,800		1,500,800	1,526,461
Investment in Senior Citizens Home - at cost	161,971		161,971	161,971
Due from School Authorities for debentures	532,000		532,000	579,000
Work-in-progress (Note 2)	1,296,836	$ 72,446	1,369,282	781,887
Due from General Revenue Fund	1,574,165		1,574,165	1,413,485
	5,067,978	72,446	5,140,424	4,476,869
Fixed Assets - at Cost				
Land	95,837	466	96,303	96,303
Buildings	6,718,975	2,636,622	9,355,597	9,142,272
Engineering structures	16,408,435	5,446,695	21,855,130	20,708,170
Machinery and equipment	2,983,605	522,879	3,506,484	3,307,801
	26,206,852	8,606,662	34,813,514	33,254,546
	$ 31,274,830	$ 8,679,108	$ 39,953,938	$ 37,731,415

LIABILITIES AND EQUITY

Provision for costs to complete subdivisions	$ 441,932		$ 441,932	$ 496,251
Due to Utility Revenue Fund				107,391
Agreement for Sale	55,867		55,867	59,006
Agreement Don Ross Centre	1,124,726		1,124,726	1,200,000
Due to capital finance reserve fund	50,000	$ 170,000	220,000	250,000
Debentures payable	1,457,175	1,114,896	2,572,071	2,969,727
Reserve for profit realized on land assembly	500,000		500,000	791,460
Reserve for profit realized on land sales	1,833,368		1,833,368	1,439,537
Asset valuation allowance	161,971		161,971	161,971
Equity in capital fund assets	25,649,791	7,394,212	33,044,003	30,256,072
	$ 31,274,830	$ 8,679,108	$ 39,953,938	$ 37,731,415

CITY OF NORTH BATTLEFORD

Statement of Equity in Capital Fund Assets
for the year ended December 31, 1985

	General	Utility	1985 Total	1984 Total
Balance at beginning of year	$ 23,617,706	$ 6,638,366	$ 30,256,072	$ 27,539,113
Transfer from other funds				
Revenue fund	1,360,179		1,360,179	1,027,520
Utility revenue fund		187,479	187,479	151,670
Reserve for profit on land sales	17,307	30,720	48,027	110,842
Reserve for land assembly profits	291,460		291,460	
General capital fund		70,066	70,066	
Transfer to utility capital fund	(70,066)		(70,066)	
Prepaid local improvements	35,255		35,255	
Repayment of debt principal	296,949	212,121	509,070	346,390
Grants from other governments	180,630	350,000	530,630	1,884,937
Loss on disposal of assets	(29,629)	(5,419)	(35,048)	
Depreciation		(89,121)	(89,121)	(79,584)
Profit on sale of fixed assets				66,644
Transfer to reserve land assembly profits				(791,460)
Transfer to general revenue fund	(50,000)		(50,000)	
Balance at end of year	$ 25,649,791	$ 7,394,212	$ 33,044,003	$ 30,256,072

CITY OF NORTH BATTLEFORD

Statement of Source and Application of Capital Funds for the year ended December 31, 1985

Source of Funds	General	Utility	1985 Total	1984 Total
Unexpended funds beginning of year	$ 226,763	$ (107,391)	$ 119,372	$ (12,519)
Long-term debt incurred - agreement				1,200,000
Grants from other governments	180,630	350,000	530,630	1,884,937
Transfer from other funds				
Revenue fund	1,657,128		1,657,128	1,257,326
Utility Fund		399,600	399,600	268,254
Reserve for land assembly	291,460		291,460	
Reserve for profit on land sales	17,307	30,720	48,027	110,842
Capital finance reserve	50,000		50,000	250,000
General capital fund		70,066	70,066	
Prepaid local improvements	35,255		35,255	
Proceeds from sale of fixed assets				144,050
	2,231,780	850,386	3,082,166	5,115,409
Application of Funds				
Work in progress	1,295,036	314,171	1,609,207	1,429,777
Acquisition of capital assets	677,860	1,005,276	1,683,136	5,742,028
Less acquired from work in progress	(233,239)	(788,573)	(1,021,812)	(3,326,137)
Repayment of long-term debt				
- Debentures and agreement	296,949	132,121	429,070	346,390
- Capital finance reserve advance		80,000	80,000	
Transfer to reserve				791,460
Transfer to utility capital fund	70,066		70,066	
Transfer to general revenue	50,000		50,000	
	2,156,672	742,995	2,899,667	4,983,518
Net Funds Available	$ 301,871	$ NIL	$ 301,871	$ 119,372
Net Funds Available - Composed Of				
Land available for sale	$ 1,500,800		$ 1,500,800	$ 1,526,461
Accounts receivable	2,206		2,206	14,065
Due from (to) revenue funds	1,574,165		1,574,165	1,306,094
Provision for costs to complete subdivisions	(441,932)		(441,932)	(496,251)
Reserves for profit on land sales and land assembly	(2,333,368)		(2,333,368)	(2,230,997)
	$ 301,871	$ NIL	$ 301,871	$ 119,372

CITY OF NORTH BATTLEFORD

Revenue Fund Balance Sheet
December 31, 1985

	General	Utility	1985 Total	1984 Total
ASSETS				
Cash	$ 6,378,614		$ 6,378,614	$ 5,214,902
Accounts receivable	980,701	$ 127,284	1,107,985	837,387
Taxes receivable	834,658		834,658	953,603
Accrued interest receivable	201,004		201,004	96,604
Inventories, at cost	257,968		257,968	279,302
Prepaid expenses	101,427		101,427	108,722
Investments, at cost	36,000		36,000	36,000
Due from general revenue fund		195,374	195,374	54,709
Due from utility capital fund				107,391
Agreements receivable	330,931		330,931	408,578
Tax title property, at cost	8,741		8,741	15,922
Receivable from transit system (Note 5)	1,919		1,919	1,919
Receivable from schools				20,306
	$ 9,131,963	$ 322,658	$ 9,454,621	$ 8,135,345
LIABILITIES, RESERVES, SURPLUS				
Liabilities				
Accounts payable and accrued liabilities	$ 1,041,707		$ 1,041,707	$ 648,582
Payable to school authorities	21,955		21,955	
Debentures due and unpaid	93,850		93,850	103,869
Due to capital finance reserve	39,951		39,951	9,951
Due to general capital fund	1,574,165		1,574,165	1,413,485
Due to utility revenue fund	195,374		195,374	54,709
Prepaid taxes	59,285		59,285	36,708
Local improvements levied in advance and prepaid	4,831		4,831	6,434
Deposits	129,558	$ 22,542	152,100	174,879
Unearned revenue	22,492		22,492	18,587
	3,183,168	22,542	3,205,710	2,467,204
Reserves				
Uncollectible taxes	106,501		106,501	41,470
Tax title property	8,741		8,741	15,922
Unexpended capital budget items (Note 3)	375,556	177,166	552,722	599,696
Other (Note 4)	4,302,020	122,950	4,424,970	3,882,083
	4,792,818	300,116	5,092,934	4,539,171
Surplus	1,155,977		1,155,977	1,128,970
	$ 9,131,963	$ 322,658	$ 9,454,621	$ 8,135,345

CITY OF NORTH BATTLEFORD

General Revenue Fund

Statement of Surplus
for the year ended December 31, 1985

	1985	1984
Balance at beginning of year	$ 1,128,970	$ 698,314
Surplus taken into revenue	(273,799)	(50,000)
Transactions relating to previous years (net)	19,406	4,117
	874,577	652,431
Surplus for the year		
General revenue fund	202,671	402,740
Water supply system	78,729	73,799
Balance at end of year	$ 1,155,977	$ 1,128,970

CITY OF NORTH BATTLEFORD

General Revenue Fund

Statement of Revenue and Expenditure for the year ended December 31, 1985

REVENUE

	1985	1984
Taxes	$ 4,795,068	$ 4,701,196
Grants in lieu of taxes	684,386	663,039
Sales of services	605,875	509,182
Revenue from own sources	1,117,343	963,761
Transfers from governments	2,072,298	2,251,734
Transfers from own reserves	810,055	448,463
Transfer from surplus	200,000	50,000
Transfer from capital fund	50,000	
	10,335,025	9,587,375

EXPENDITURES

General government	1,424,368	1,132,568
Protective services	1,797,157	1,724,685
Transportation services	1,076,868	997,088
Environmental health	308,891	308,187
Environmental development	150,066	154,102
Public health and welfare	307,772	284,365
Recreation and cultural services	1,724,997	1,473,729
Fiscal services	1,982,056	2,082,391
Capital and other expenditures	1,360,179	1,027,520
	10,132,354	9,184,635
Surplus for the year	$ 202,671	$ 402,740

CITY OF NORTH BATTLEFORD

Utility Revenue Fund - Water Supply System

Statement of Revenue and Expenditure
for the year ended December 31, 1985

REVENUE

	1985	1984
Sale of water - residential and commercial	$ 1,110,415	$ 1,072,977
Hydrant rental	31,100	31,000
Service charges and connection fees	56,965	76,931
Frontage tax	7,700	9,500
Contribution from surplus	73,799	
Contribution from reserves	9,508	
	1,289,487	1,190,408

EXPENDITURES

Administration	56,032	39,801
Meter reading	20,884	19,341
Consumer billing and collecting	34,334	40,474
Treatment and pumping	355,063	317,473
Transmission and distribution	289,533	260,019
Tools and equipment	4,329	4,719
Other - Bad debt expense	9,434	5,494
Transfers to utility capital fund		
for capital expenditures	182,061	141,670
for long-term debt repayment		
- debenture principal	89,121	79,584
- debenture interest	69,967	60,509
for capital finance reserve	80,000	
Appropriation for reserves:		
Reserve for unexpended capital budget items	20,000	147,525
	1,210,758	1,116,609
Surplus for the year	$ 78,729	$ 73,799

CITY OF NORTH BATTLEFORD

Utility Revenue Fund - Sewage Disposal System

Statement of Revenue and Expenditures for the year ended December 31, 1985

REVENUE

	1985	1984
Custom work	$ 2,170	$ 5,551
Sewage service charges	426,823	415,592
Frontage tax	12,000	13,800
Contribution from general revenue	110,000	
Contribution from equipment replacement reserve	5,216	
	556,209	434,943

EXPENDITURES

Administration	11,877	13,453
Sewer maintenance	108,883	58,381
Sewage treatment and disposal	221,850	187,890
Contribution to utility capital fund	5,418	10,000
Debt charges:		
Debenture principal	43,000	37,000
Debenture interest	114,100	120,575
Appropriations for reserves		
Sewage tax reserve	51,081	7,644
	556,209	434,943
Surplus for the year	$ NIL	$ NIL

CITY OF NORTH BATTLEFORD

Capital Finance Reserve Fund

Balance Sheet
December 31, 1985

ASSETS

	1985	1984
Cash	$ 4,049	$ 4,049
Due from general revenue fund	39,951	9,951
Due from capital fund - utility	170,000	250,000
Due from capital fund - general	50,000	
	$ 264,000	$ 264,000

RESERVE

Reserve fund balance	$ 264,000	$ 264,000

CITY OF NORTH BATTLEFORD

Notes to Financial Statements
December 31, 1985

1. Summary of Significant Accounting Policies

The financial statements of the City of North Battleford are prepared in accordance with generally accepted municipal accounting principles. Significant accounting principles followed by the City of North Battleford are:

a) Fund Accounting

The financial statements follow the Fund Theory of Accounting. A fund is a sum of money, or other resources, segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with legislation, special regulations, restrictions or limitations. Each fund constitutes an independent fiscal and accounting entity.

b) Inventories

Inventories are valued at the lower of average laid in cost and net realizable value.

c) Fixed Assets

Engineering structures, buildings and equipment are recorded at original cost.

Utility fund fixed assets, which are funded through the issue of debentures, are depreciated by an amount equal to the year's redemption of the particular issue of debentures.

CAPITAL FUND

2. Work-In-Progress

These funds were expended by the City relative to capital projects which it is anticipated will be financed by senior government grants, debentures and revenue funds, when completed.

CITY OF NORTH BATTLEFORD

Notes to Financial Statements
December 31, 1985

REVENUE FUND

3. Reserves

Unexpended Capital Budget Items - This reserve relates to specific projects budgeted for in the current and prior years which have been delayed. Details of changes in this reserve during 1985 are as follows:

Revenue Fund

	Balance Beginning of Year	Additions	Transfers	Balance End of Year
Post office clock	$ 13,000			$ 13,000
Staff parking	10,000			10,000
Chair lift	23,000	$ 12,500		35,500
Territorial Drive		23,210		23,210
Civic Centre	118,150		$ 53,080	65,070
Off street parking	3,600		2,203	1,397
Curling rink	50,000			50,000
Turning bays	14,300			14,300
Street lighting	2,939			2,939
Swim pool	13,260		13,260	
Streets and roads	35,687		35,687	
Downtown revitalization		40,400		40,400
Computer conversion	37,000		12,000	25,000
Don Ross Centre	50,000		21,660	28,340
Transit system	5,400			5,400
Storm sewers	35,000			35,000
Traffic signals	19,000			19,000
Ind. development	2,000	5,000		7,000
Local Impr. - 13th Ave.	6,838		6,838	
	$ 439,174	$ 81,110	$ 144,728	$ 375,556

Utility Fund

Water tower	$ 9,641			$ 9,641
Well	3,356	$ 20,000	$ 3,356	20,000
Leak survey	25,000			25,000
F.E. Holliday Plant	122,525			122,525
	$ 160,522	$ 20,000	$ 3,356	$ 177,166

CITY OF NORTH BATTLEFORD

Notes to Financial Statements
December 31, 1985

4. Other Reserves Revenue Fund

	Balance Beginning of Year	Additions	Reductions	Balance End of Year
Art Centre	$ 75,000			$ 75,000
Off street parking	110,801			110,801
Snow removal	169,303	$ 148,000	$ 136,737	180,566
Capital expenditures	2,276,720	682,179	50,000	2,908,899
Miscellaneous	14,675	576	4,954	10,297
Recreation	15,373			15,373
Equipment replacement	168,774	91,496	112,542	147,728
Public housing	263,369	105,000		368,369
Library	535,000	100,000	369,298	265,702
Parks	132,264	15,021		147,285
Planning and development	48,000	24,000		72,000
	$ 3,809,279	$ 1,166,272	$ 673,531	$ 4,302,020

Other Reserves Utility Fund

Sewage tax	$ 60,308	$ 51,082		$ 111,390
Water plant	12,496		$ 936	11,560
	$ 72,804	$ 51,082	$ 936	$ 122,950

5. Transit System

The Battlefords Community Transit System is a taxi-bus service provided by the City of North Battleford and the Town of Battleford. The project is administered by the City of North Battleford through an independent steering committee with representatives from the participating bodies.

6. Commitments

The City of North Battleford has commitments of $1,899,800 for tenders accepted for capital expenditure as at December 31, 1985.

CITY OF NORTH BATTLEFORD

Additional Schedules to the Financial Statements
as at December 31, 1985

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CITY OF NORTH BATTLEFORD

Schedule of General Revenue
for the year ended December 31, 1985

	1985	1984
Taxes		
Residential, commercial and industrial	$ 4,301,873	$ 4,172,459
Frontage	337,632	363,664
Amusement		7,808
Refuse removal	141,226	140,195
Trailer occupancy	10,249	9,765
Sundry	4,088	7,305
	$ 4,795,068	$ 4,701,196
Grants in Lieu of Taxes		
Federal government	$ 41,537	53,852
Provincial government	175,574	172,995
Provincial government agencies	467,275	435,692
Non governmental organizations		500
	$ 684,386	$ 663,039
Sales of Services		
Tax certificates and enforcement	$ 5,860	$ 3,982
Fire department	6,896	5,050
Parking meter revenue	127,753	128,744
Custom work	14,008	10,081
Cemetery fees	40,487	23,642
Recreation and cultural:		
Civic Centre	99,356	97,101
Swimming pool	106,240	134,478
Greenhouse sales	2,346	2,297
Agriplex	28,781	33,930
Art Centre	4,378	3,337
Other including Riverview Centre	12,636	9,888
Don Ross Community Centre	157,134	56,652
	$ 605,875	$ 509,182

CITY OF NORTH BATTLEFORD

Schedule of General Revenue
for the year ended December 31, 1985

	1985	1984
Revenue from Own Sources		
Business licenses	$ 68,885	$ 71,621
Dog licenses and pound fees	1,891	1,478
Bicycle licenses	462	1,232
Building permits	25,705	26,133
Plumbing permits	1,286	1,027
Delivery permits	1,938	1,693
Traffic and bylaw violations	117,412	137,767
Parking and meter violations	105,552	103,600
General rents	24,247	39,078
Interest	573,705	397,911
Tax penalties	174,185	160,835
Interest on special agreements	19,923	18,346
Commissions	171	199
Sundry	1,981	2,841
	$ 1,117,343	$ 963,761
Unconditional Transfers		
Revenue sharing	$ 1,221,024	$ 1,221,024
Conditional Transfers		
Federal Government		
Airport	130,626	105,718
R.R.A.P.	18,200	31,380
	148,826	137,098
Provincial Government		
Fire agreement	31,728	31,728
Fire assistance	10,000	10,000
Innovative Grant	10,000	
Youth Employment Program	24,892	15,125
Recreation and cultural	7,000	7,000
R.C.M.P. gun control	1,294	2,862
Saskatchewan Power Corporation surcharge	497,179	445,397
Community Capital II		315,480
Other	1,350	3,596
	583,443	831,188
Local Government and Others		
Policing	104,375	47,794
Recreation	14,630	14,630
	119,005	62,424
	$ 2,072,298	$ 2,251,734

CITY OF NORTH BATTLEFORD

Schedule of General Revenue
for the year ended December 31, 1985

	1985	1984
Other Transfers		
Transfers from own reserves		
Equipment replacement	$ 102,111	$ 104,175
Snow removal	136,737	114,134
Unexpended capital budget items	144,728	116,638
Future capital expenditures	50,000	40,000
Parks reserve		73,516
Library reserve	369,298	
Tax title property	7,181	
	$ 810,055	$ 448,463
Transfer from Capital Fund	$ 50,000	
Transfer from Surplus	$ 200,000	$ 50,000

CITY OF NORTH BATTLEFORD

Schedule of General Expenditure
for the year ended December 31, 1985

	1985	1984
General Government		
Executive and legislative:		
Indemnity - Mayor	$ 21,520	$ 21,520
- Council	50,380	48,425
	71,900	69,945
Administration - City Hall		
Salaries	383,010	345,049
Office and supplies	33,062	31,874
Equipment rentals	17,624	16,562
Telephone	17,689	16,604
Repairs and maintenance	25,543	27,938
Utilities	25,659	22,778
Travel	2,800	2,400
Staff training	4,707	
	510,094	463,205
General Services		
Elections	30,009	14,869
Legal	8,910	8,287
Audit	15,739	17,000
Insurance	69,946	36,185
Advertising	12,124	9,650
Grants to organizations and individuals	38,088	16,913
Conventions and delegations	11,679	6,444
Computer consulting	17,645	12,145
Contract negotiations	7,500	5,700
Consulting - other	6,303	
	217,943	127,193
Other Administration		
Receptions	7,669	3,489
Memberships	9,321	9,179
Sundry	26,055	25,802
	43,045	38,470
Employee Benefits		
Sick leave	64,880	53,701
Workers' Compensation	30,192	21,355
Canada Pension	43,531	38,815
Unemployment Insurance	82,377	71,633
Superannuation	149,408	146,091
Group insurance	39,413	35,304
	409,801	366,899

CITY OF NORTH BATTLEFORD

Schedule of General Expenditure
for the year ended December 31, 1985

	1985	1984
Assessment		
Salaries	$ 36,026	$ 35,340
Car allowance	2,400	2,400
Other	1,717	1,183
	40,143	38,923
Taxation		
Penalty rebate	7,610	5,041
Tax cancellations	6,766	3,527
Frontage tax on City Property	15,685	19,365
Other	1,381	
	31,442	27,933
Grant to Western Development Museum	100,000	
Total General Government	$ 1,424,368	$ 1,132,568
Protective Services		
Police protection:		
R.C.M.P. contract	$ 726,220	$ 724,857
Salaries	203,918	165,728
Office	8,204	8,853
Repairs and maintenance	42,495	33,772
Utilities	21,349	20,620
Court costs	41	525
Parking - salaries	79,876	90,887
- sundry	17,281	15,535
	1,099,384	1,060,777
Fire Protection		
Salaries	499,375	468,670
Supplies	10,826	11,233
Communications	7,318	7,714
Repairs and maintenance	23,934	20,044
Utilities	9,946	10,367
Convention and travel	3,798	3,808
Hydrant rental	31,100	31,000
	586,297	552,836
Building Department		
Salaries	45,837	44,990
Office	1,332	1,765
Travel and vehicle operation	4,174	4,062
Sundry	396	227
	51,739	51,044
Building and Maintenance Department - Operation	19,939	27,112
Animal and Pest Control	39,798	32,916
Total Protective Services	$ 1,797,157	$ 1,724,685

CITY OF NORTH BATTLEFORD

Schedule of General Expenditure
for the year ended December 31, 1985

	1985	1984
Transportation Services		
Administration	$ 38,856	$ 45,160
Engineering and equipment	16,759	4,905
Road transport:		
Streets and lanes	271,021	254,815
Sidewalks	30,371	34,499
Drainage and storm sewers	43,455	34,201
Street cleaning	104,235	108,839
Snow and ice removal	136,737	114,134
Off-street parking and meter maintenance	5,244	9,172
Street lighting	243,918	218,796
Traffic services - signs, signals, lane marking and other	55,646	66,849
Airport operations	130,626	105,718
Total Transportation Services	$ 1,076,868	$ 997,088
Environmental Health		
Garbage collection contract	$ 170,296	$ 165,768
Sanitary landfill	135,018	140,377
Sundry	3,577	2,042
Total Environmental Health	$ 308,891	$ 308,187
Environmental Development		
Chamber of Commerce	$ 22,000	$ 18,000
Economic development	59,527	59,580
Western Development Museum	2,500	2,500
Bus line subsidy	35,250	60,000
Public housing	1,734	
City development study	9,278	998
Sundry	10,191	13,024
Downtown revitalization	9,586	
Total Environmental Development	$ 150,066	$ 154,102
Public Health and Welfare		
Battlefords Union Hospital	$ 158,358	$ 146,374
Ambulance service		
Health region levy	7,015	7,015
E.M.O. levy	2,180	3,452
Social Welfare levey	38,215	37,170
	205,768	194,011
Cemetery		
Salaries	67,574	61,045
Utilities	4,979	2,943
Supplies and equipment operation	29,451	26,366
	102,004	90,354
Total Public Health and Welfare	$ 307,772	$ 284,365

CITY OF NORTH BATTLEFORD

Schedule of General Expenditure
for the year ended December 31, 1985

	1985	1984
Recreation and Cultural Services		
Administration		
Salaries	$ 126,554	$ 118,415
Office and supplies	5,687	6,255
Travel and meetings	12,409	12,324
	144,650	136,994
Civic Centre		
Salaries	90,815	77,149
Supplies, repairs and maintenance	73,347	69,695
Utilities	74,966	68,519
	239,128	215,363
Swimming Pool		
Salaries	166,100	183,301
Office, repairs and maintenance	56,030	68,715
Utilities	49,257	53,594
Repair - tank	111,796	
	383,183	305,610
Agriplex		
Salaries	29,824	33,871
Supplies, repairs and maintenance	9,856	13,372
Utilities	20,261	19,033
	59,941	66,276
Don Ross Community Centre		
Salaries	74,643	18,872
Supplies, repairs and maintenance	36,263	46,136
Utilities	70,015	23,767
	180,921	88,775
Playgrounds, Outdoor Rinks and Recreation Programs		
Salaries	44,731	34,100
Supplies, repairs and mainteance	9,728	18,206
Utilities	7,980	7,627
	62,439	59,933
Parks and Boulevards		
Salaries	216,939	202,965
Supplies and building maintenance	33,967	16,726
Equipment operation	71,974	62,106
Utilities	22,140	16,482
	345,020	298,279

CITY OF NORTH BATTLEFORD

Schedule of General Expenditure
for the year ended December 31, 1985

	1985	1984
Tree Nursery and Greenhouse		
Salaries	$ 80,642	$ 71,683
Supplies and building maintenance	20,882	21,259
Equipment operation	9,733	11,277
Utilities	7,817	9,476
	119,074	113,695
Cultural		
Public Library	31,000	31,800
Grants	8,156	4,331
Regional Library	108,312	98,491
Allied Arts Council	5,000	4,500
Arts Centre		
Salaries	29,309	29,865
Office and supplies	5,799	3,284
Building and maintenance	187	625
Utilities	2,878	3,995
	190,641	176,891
Summer Games '84		11,913
Total Recreation and Cultural Services	$ 1,724,997	$ 1,473,729
Fiscal Services		
Debt charges - short-term:		
Discount on current taxes	$ 27,691	$ 31,476
Bank interest and other	8,957	17,557
	36,648	49,033
Agricultural Society Agreement	7,014	9,280
Land Purchase Agreement - Senior Citizens High-Rise		
Principal	3,140	2,768
Interest	6,778	6,873
	9,918	9,641
Debenture		
Principal	218,535	227,038
Interest	125,678	148,738
	344,213	375,776
Purchase Agreement - Don Ross Centre		
Principal	75,274	
Interest	120,000	
	195,274	

CITY OF NORTH BATTLEFORD

Schedule of General Expenditure
for the year ended December 31, 1985

	1985	1984
Transfer to Reserves and Allowances		
Snow removal	$ 148,000	$ 146,500
Accounts receivable	15,000	15,000
Capital expenditures	712,179	905,877
Unexpended capital budget items	81,110	183,984
Library	100,000	100,000
Art Centre		25,000
Planning and development	24,000	24,000
Uncollectable taxes	73,000	50,000
Public housing	75,000	105,000
Equipment replacement	24,000	60,000
	1,252,289	1,615,361
Transfer to Funds		
Capital fund	7,000	
Sewage utility system	110,000	
	117,000	
Transfer		
Utility Frontage Levy	19,700	23,300
Total Fiscal Services	$ 1,982,056	$ 2,082,391
Capital and Other Expenditures		
Contribution to General Capital Fund	$ 1,360,179	$ 1,027,520

CITY OF NORTH BATTLEFORD

Debenture Debt
as at December 31, 1985

Bylaw	Rate	Maturity Date	Purpose of Issue	Principal Unmatured
711	4.50	April 1, 1986	Local Improvements	$ 2,000
* 726	5.25	January 15, 1987	Local Improvements	12,000
740	4.75	March 1, 1988	Local Improvements	6,000
763	6.00	June 30, 1989	Local Improvements	8,000
935	7.75	February 1, 1993	Comprehensive High	532,000
1,152	10.00	December 1, 1986	Local Improvements	22,000
1,172	9.50	December 15, 1987	Local Improvements	80,000
1,189	10.00	December 15, 1988	Local Improvements	189,000
1,220	12.00	December 15, 1989	Local Improvements	126,000
1,265	13.4765	August 2, 1986	New Wells	7,071
1,282	17.50	September 15, 1992	Sewage Treatment	609,000
1,287	12.00	December 15, 1992	Local Improvements	245,000
1,300	12.00	April 1, 1993	Water Treatment	140,000
1,301	12.00	April 1, 1993	Water Treatment	343,000
1,321	11.00	December 15, 1993	Local Improvements	251,000

Total Unmatured Debenture Debt $ 2,572,071

*Payable in U.S. Funds

CITY OF NORTH BATTLEFORD

Schedule of Debenture Debt
as at December 31, 1985

	1985	1984
Classification		
General		
General fixed assets	$ 925,175	$ 1,143,710
Schools, secondary (issued in name of City)	532,000	579,000
	1,457,175	1,722,710
Utilities		
Water supply system	505,896	595,017
Sewage system	609,000	652,000
	1,114,896	1,247,017
Total Debenture Debt	$ 2,572,071	$ 2,969,727

Future Debenture Debt Charges
as at December 31, 1985

Analysis by Years	Principal	Interest	Interest
General			
1986	$ 260,962	$ 144,568	$ 405,530
1987	262,286	118,910	381,196
1988	238,258	92,935	331,193
1989	154,669	68,999	223,668
1990 to maturity	541,000	128,793	669,793
	1,457,175	554,205	2,011,380
Public Utilities			
1986	134,109	166,373	300,482
1987	142,714	147,766	290,480
1988	159,742	127,711	287,453
1989	123,331	104,860	228,191
1990 to maturity	555,000	193,826	748,826
	1,114,896	740,536	1,855,432
	$ 2,572,071	$ 1,294,741	$ 3,866,812

Fixed Assets
as at December 31, 1985

General Capital Fund	Land	Buildings	Engineering Structure	Machinery and Equipment	Total
General Government					
Civic offices		$ 999,194		$ 454,319	$ 1,453,513
Maintenance department		5,016		28,058	33,074
Protection to Persons and Property					
Fire department		479,561		473,618	953,179
Police department	$ 35,298	775,402		72,194	882,894
Street lighting			$ 194,687		194,687
Public Works					
Workshops, yards and other buildings		239,058	5,088	1,016,308	1,260,454
Sidewalks and curbs			1,566,312		1,566,312
Streets, lanes and alleys			11,251,482	36,017	11,287,499
Subway			31,204		31,204
Storm sewers			1,484,831		1,484,831
Parking meters and off-street parking	54,120		68,392		122,512
Waste Removal					
Street cleaning and flushing				39,279	39,279
Recreation Services					
Amusement parks	6,419	5,642	279,096	36,082	327,239
Skating rinks and arenas		703,908	5,652	101,842	811,402
Swimming pool		493,245	15,805	20,983	530,033
Golf clubhouse		68,407	109,761		178,168
Community Services					
Library, Art Centre and Art Council		73,456		88,794	162,250
Parks and boulevards		624,439	1,292,440	601,554	2,518,433
Cemetery		10,563	103,685	14,557	128,805
Sheltered Workshop		43,162			43,162
Senior Citizens Housing		354,722			354,722
Don Ross Community Centre		1,843,200			1,843,200
	95,837	6,718,975	16,408,435	2,983,605	26,206,852

CITY OF NORTH BATTLEFORD

Fixed Assets
as at December 31, 1985

Utility Capital Fund	Land	Buildings	Engineering Structure	Machinery and Equipment	Total
Water treatment facilities	$ 466	$ 1,879,411	$ 294,826	$ 522,879	$ 2,697,582
Water transmission and distribution			3,334,231		3,334,231
Sewage treatment and disposal		269,200	269,310		538,510
Sewers		488,011	2,656,824		3,144,835
Depreciation			(1,108,496)		(1,108,496)
	466	2,636,622	5,446,695	522,879	8,606,662
	$ 96,303	$ 9,355,597	$ 21,855,130	$ 3,506,484	$ 34,813,514

CITY OF NORTH BATTLEFORD

General Capital Fund
Expenditure for Fixed Assets
for the year ended December 31, 1985

	Buildings	Engineering Structure	Machinery and Equipment	Total
General Capital Fund				
General government			$ 47,532	$ 47,532
Protection to persons and property			16,129	16,129
Public works		$ 171,773	75,831	247,604
Recreation	$ 169,392	70,401	83,602	323,395
Community services	43,200			43,200
Expenditure for general fixed assets	212,592	242,174	223,094	677,860
Utility Capital Fund				
Water treatment	936		5,216	6,152
Water and sewer transmission		847,696		847,696
Sewer treatment	5,216	146,212		151,428
	6,152	993,908	5,216	1,005,276
	$ 218,744	$ 1,236,082	$ 228,310	$ 1,683,136

CITY OF NORTH BATTLEFORD

Taxes Receivable
as at December 31, 1985

	Arrears	Current	Total
Balance - January 1, 1985	$ 953,603		$ 953,603
Current year's levy		$ 8,597,479	8,597,479
Penalties added	97,376	82,352	179,728
	1,050,979	8,679,831	9,730,810
Tax Collections			
Cash	710,796	8,084,200	8,794,996
Discounts		59,374	59,374
Penalty rebates	7,609		7,609
Adjustments and refunded overpayments	28,898	5,275	34,173
	747,303	8,148,849	8,896,152
Balance - December 31, 1985	$ 303,676	$ 530,982	$ 834,658

	1985	1984
Assessment	$ 74,452,780	$ 73,276,820
School levy including grants in lieu of taxes	$ 4,115,000	$ 4,081,525
Mill rate - Municipal	57.0	57.0
- Public school	51.0	52.0
- Separate school	55.0	56.0

CITY OF NORTH BATTLEFORD

Comparison of Actual and Budgeted Revenue and Expenditures
December 31, 1985

General Section	Actual	Budget	Over Budget	Under Budget
Revenue				
Taxation	$ 4,418,924	$ 4,373,940	$ 44,984	
Grants in lieu of taxes	587,840	532,000	55,840	
Sale of services	425,296	387,500	37,796	
Revenue from own sources	659,317	575,500	83,817	
Transfers from senior governments	2,087,759	1,990,039	97,720	
Transfers from local governments	21,131		21,131	
Transfers from reserves	1,022,110	751,800	270,310	
Transfers from surplus	127,000	100,000	27,000	
	9,349,377	8,710,779		
Expenditure				
General government	1,108,069	1,071,470	36,599	
Protective services	1,634,615	1,680,600		$ 45,985
Transportation services	817,208	834,200		16,992
Environmental health	288,358	276,250	12,108	
Environmental development	168,705	212,560		43,855
Public Health and Welfare	287,213	275,920	11,293	
Recreation and cultural	1,388,438	1,256,800	131,638	
Fiscal services including capital expenditures (revenue contribution)	3,528,817	3,094,039	434,778	
	9,221,423	8,701,839		
Surplus for the Year	$ 127,954	$ 8,940		
Water Utility				
Revenue	$ 1,142,811	$ 1,068,100	74,711	
Expenditures	1,138,284	1,064,360	73,924	
Surplus (Deficit) for the Year	$ 4,527	$ 3,740		

CITY OF NORTH BATTLEFORD

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January - October	November - December
MAYOR	**MAYOR**
H. James Maher	Glenn Hornick
ALDERMEN	**ALDERMEN**
J. A. Amos	J. A. Amos
R. Clipperton	Donna Challis
G. Hornick	R. Clipperton
Edith Kerr	T. Donahue
D. Pattinson	Dr. Mary McPhail
L. Piper	W. Wheeldon

ADMINISTRATION

City Commissioner	A.J. Bridges
Treasurer-Comptroller	Edna D. Logan
City Clerk	John B. Jansen
Assistant City Clerk	Judi A. Cameron
Building & Licence Inspector	Jerry D. Wintonyk
Fire Chief	D. Amos
Deputy Fire Chiefs	D. Dimmick & W. Hornsby
Works Superintendent	A. Vilim
Assistant Works Superintendent	N. Brunwald
Parks & Recreation Superintendent	M. Richardson
Plants Superintendent	R. Thompson
Recreation Director	B. Albers
Director - Economic Development	W. C. Standbrook
City Assessor	P. Lang
R.C.M. Police	Insp. A. Antoniuk O i/c

CITY SOLICITORS

Sallows and Company

AUDITORS

Beggs, Downie, Menna, Johnson & Gress

GENERAL 1971 - 1985

YEAR	POPULATION	PUBLIC & SEPARATE KINDERGARTEN	ELEMENTARY S.S.	ELEMENTARY P.S.	SECONDARY S.S.	SECONDARY P.S.	Value of Bldg. Permits	FIRE LOSSES	BIRTHS	STILLBIRTHS	DEATHS
1971	12,517	122 P 86 S	926	1,762	696	841	3,801,058	48,000	529	4	302
1972	12,865	126 P 79 S	1,019	1,563	602	802	3,732,555	230,000	540	4	314
1973	12,971	103 P 82 S	936	1,511	772	710	13,552,639	960,000	463	12	298
1974	13,112	91 P 130 S	1,418	850	705	791	7,764,139	42,000	410	5	293
1975	13,420	84 P 120 S	1,441	961	744	646	10,336,628	22,000	488	1	266
1976	13,206	127 P 106 S	783	1,379	774	808	20,323,789	225,000	486	4	290
1977	13,343	132 P 90 S	794	802	762	1,470	19,681,302	90,530	547	10	223
1978	13,473	131 P 100 S	872	1,300	742	904	9,021,495	1.8 Million	526	1	171
1979	14,013	120 P 107 S	756	1,260	679	974	16,311,493	178,000	592	3	148
1980	14,279	125 P 92 S	765	1,245	681	1,006	11,594,526	360,840	565	7	117
1981	14,030	125 P 106 S	700	1,232	544	1,006	15,265,776	144,073	558	8	145
1982	14,230	144 P 108 S	806	1,325	544	941	7,838,540	799,200	612	5	259
1983	14,334	127 P 124 S	763	1,179	545	896	14,236,431	592,990	577	7	262
1984	14,467	111 P 122 S	886	925	518	1,194	14,455,651	360,245	614	7	265
1985	14,580	151 P 128 S	775	1,030	560	1,149	16,660,350	115,065	646	7	295

CITY OF NORTH BATTLEFORD

1985 STATISTICS

ASSESSMENT

Assessed valuation for taxation	74,452,780
Total exempt property (not included in above	20,824,530

1985 TAX RATE	P.S.S.	S.S.S.
Public Schools	51.00	
Separate Schools		55.00
General Municipal (including Library & Union Hospital)	57.00	57.00
TOTAL	108.00	112.00

1985 Tax Levy (excluding local improvements) $8,135,489

COMPARATIVE STATEMENT OF NET ASSESSMENT

1971 - 1985

YEAR	LAND	IMPROVEMENTS	BUSINESS	RAILWAY	TOTAL
1971	6,148,560	12,852,850	2,349,940	233,940	21,585,290
1972	6,367,700	13,327,670	2,425,160	240,960	22,361,490
1973	6,451,890	13,864,540	2,516,870	214,090	23,047,390
1974	6,825,060	14,473,810	2,564,080	222,250	24,085,200
1975	7,180,670	15,973,080	2,601,240	216,030	25,971,020
1976	7,523,050	16,931,010	3,122,750	223,740	27,790,550
1977	7,863,670	18,188,090	3,248,520	223,740	29,454,020
1978	8,143,920	19,408,050	3,316,190	223,740	31,091,900
1979	23,744,520	33,241,080	6,455,500	incl with other totals	63,431,100
1980	24,304,520	34,761,730	6,541,920	" "	65,608,170
1981	24,825,600	36,127,970	6,632,410	" "	67,585,980
1982	25,351,170	37,463,080	6,797,340	" "	69,611,590
1983	25,608,080	38,344,020	6,813,610	" "	70,765,710
1984	26,331,280	39,992,680	6,952,860	" "	73,276,820
1985	26,542,190	40,778,140	7,132,450	" "	74,452,780

COMPARATIVE STATEMENT OF TAXATION FOR THE YEARS 1971 - 1985

YEAR	MUNICIPAL	PUBLIC SCHOOL	COLLEGIATE	SEPARATE SCHOOL	SEPARATE HIGH	PUBLIC LIBRARY	B'FORDS UNION HOSPITAL	LOCAL IMPROVE-MENTS	TAX LEVY
1971	924,849	403,540	387,056	142,983	114,163	39,000	69,340	93,390	2,173,221
1972	1,036,220	419,216	377,692	145,577	117,362	40,800	71,665	102,741	2,311,273
1973	1,124,984	489,345	408,586	159,373	107,884	40,558	69,415	101,016	2,501,161
1974	1,202,887	516,641	444,300	182,037	141,099	43,100	92,208	111,574	2,733,846
1975	1,544,446	605,000	327,624	211,782	172,889	44,655	92,117	119,078	3,253,821
1976	1,720,130	702,692	532,276	260,847	213,333	51,264	100,077	139,979	3,728,598
1977	2,060,840	806,078	605,367	292,325	246,035	58,020	112,329	140,064	4,321,058
1978	2,157,128	903,492	688,761	314,419	265,409	56,764	111,875	174,595	4,672,443
1979	2,387,994	1,717,043		653,408		58,763	139,500	237,844	5,194,552
1980	2,720,569	1,774,430		705,602		80,042	149,587	266,822	5,697,052
1981	3,217,695	1,906,395		803,557		86,074	148,886	271,736	6,434,343
1982	3,480,579	2,203,888		1,067,857		98,152	145,488	267,615	7,263,579
1983	3,632,404	2,299,387		1,286,571		113,225	146,485	300,718	7,778,790
1984	3,899,792	2,572,725		1,332,874		130,433	146,553	363,664	8,446,041
1985	3,946,742	2,591,458		1,300,194		139,312	158,358	337,632	8,473,696

COMPARATIVE STATEMENT OF TAX RATE FROM 1971 - 1985

YEAR	MUNICIPAL	PUBLIC SCHOOL	HIGH SCHOOL	SEPARATE SCHOOL	HIGH SCHOOL	PUBLIC LIBRARY	UNION HOSPITAL	PUBLIC TOTAL	SEPARATE MILLS
1971	42.48	25.16	24.38	24.60	18.00	1.81	3.21	97.04	90.10
1972	44.91	25.55	23.26	24.48	18.39	1.79	3.30	98.81	92.87
1973	47.71	28.55	24.09	25.53	15.49	1.76	3.03	105.14	93.52
1974	48.24	29.55	26.09	25.53	17.49	1.83	3.93	109.64	97.02
1975	57.55	31.55	24.45	28.53	21.35	1.78	3.67	119.00	112.88
1976	62.60	34.00	26.50	31.00	23.50	1.83	3.57	128.50	122.50
1977	67.69	37.00	28.50	34.00	27.00	1.94	3.77	138.90	134.40
1978	67.65	39.00	30.50	34.00	27.00	1.80	3.55	142.50	135.85
1979	37.38	37.00		39.00		.93	2.19	77.50	73.50
1980	41.10	39.00		35.00		1.22	2.28	83.60	79.60
1981	47.27	41.00		38.00		1.28	2.20	91.75	88.75
1982	50.00	47.00		47.00		1.41	2.09	100.50	100.50
1983	51.33	49.00		54.00		1.60	2.07	104.00	109.00
1984	53.22	52.00		56.00		1.78	2.00	109.00	113.00
1985	53.01	51.00		55.00		1.87	2.12	108.00	112.00

GENERAL - 1985

GENERAL

Area in Municipality	3,135 hectares
Incorproated as a Village	1905
Incorporated as a Town	1906
Incorporated as a City	1913
Approximate km of streets (Hot Mix)	108.01
Approximate km of streets (Stabilized Base)	0.13
Approximate km of streets (Gravel)	44.50
Approximate km of water mains	105.89
Approximate km of sanitary sewers	76.89
Approximate km of storm sewers	38.35
Total number of water services	4857
Approximate km of sidewalk	112.22
km of curb - 1985	73.24
Total water pumped - 1985	2,369,534 cu. m.
Average price received per cu. m.	.47¢
Number of street lights	1591
Number of building permits issued - 1985	208
Value of building permits - 1985	$16,660,350
Number of fire hydrants	519
Fire losses per capita	$10.57
Parking meters	432

Saskatchewan
Education

Auditor's Report and Financial Statement

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SASKATCHEWAN

of the North Battleford School Division No. 103

For the Year Ending December 31, 19 85

J. Gondziola
Secretary-Treasurer

Beggs, Downie, Meena, Johnson & Gress
Auditor Chartered Accountants

Note — Copy to be sent to the Department of Education, Regina

Beggs Downie Meena Johnson & Gress

CHARTERED ACCOUNTANTS

D.C. BEGGS, C.A.
R.G. DOWNIE, C.A.
G.R. MEENA, C.A.
R.W. JOHNSON, C.A.
J.W. GRESS, C.A.
K.H. MacDONNELL, C.A.

C.V. GLADWELL, C.A.

POST OFFICE BOX 1480
1321 - 101st Street
NORTH BATTLEFORD
Saskatchewan, Canada
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AUDITORS' REPORT

To the Chairman and Board Members of
North Battleford School Division No. 103:

We have examined the balance sheets of the school division as at December 31, 1985 and the statements of revenue and expenditure, revenue fund surplus, investment in capital assets and source and application of capital funds for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the school division as at December 31, 1985 and the results of its operations and capital financing for the year then ended, in accordance with the accounting practices currently prescribed by the Department of Education applied on a basis consistent with that of the preceding year.

Beggs Downie Meena Johnson & Gress

North Battleford, Saskatchewan,
February 28, 1986.

Chartered Accountants.

Capital and Loan Fund Balance Sheet
31st December, 19 85

Assets			Liabilities		
Capital Cash			Capital Indebtedness:		
Capital Bank Balance			Debenture Debt Unmatured (Principal only)	$ 2,406,000	
Investments			Capital Loans (Provincial)	$	
			Capital Loans (Other)	$	
Land & Buildings at Cost:				$	
Schools	$ 11,156,125			$	
Land	$			$	
Teacherages	$			$	
Office	$ 56,993		Total Indebtedness		2,406,000
	$		Capital Accounts Payable	$ 4,895	
	$			$	
	$			$	
Total Buildings	$			$	
Less Depreciation	$			$	4,895
Book Value	$ 11,213,118	11,213,118	Due to Revenue Fund		
Equipment at Cost:			Temporary Loans		
Schools	$ 1,413,380		Other Liabilities (Specify):		
Teacherages	$			$	
Office	$ 48,153			$	
Transportation	$			$	
	$			$	
	$			$	
	$			$	
Total Equipment	$			$	
Less Depreciation	$			$	
Book Value	$ 1,461,533	1,461,533		$	
Due From Province (Capital Grant)			Reserves (Specify):		
Due from Revenue Fund		122,887		$	
Other Capital Assets (Specify):				$	
Work in Progress	$			$	
Accounts	$			$	
Receivable	$ 32,008			$	
	$			$	
	$	32,008	Balance: Investment in Capital Assets		10,418,651
Total		12,829,546	Total		12,829,546

Investment in Capital Assets

Balance from previous year		Balance from previous year	10,609,933
Depreciation on Buildings		Capital assets from revenue	36,374
Equipment		Capital assets from grants	
Transportation Equipment		Capital assets from surplus funds	
Loss on disposal of Cairns School	478,941	Debenture principal matured	250,348
		Capital loans repaid from revenue	
		Capital assets from interest	937
Balance: Investment in Capital Assets at end of year	10,418,651		
Total	10,897,592	Total	10,897,592

Capital and Loan Fund
Statement of Source and Application of Funds

I Source of Funds			II Application of Funds		
(a) Unexpended Balance from Previous Years			(a) Over expenditure from previous year		
(b) Proceeds of Debenture Issue			(b) Repayment of Temporary Loans		
(c) Proceeds of Temporary Loans			(c) Purchase of Sites		
(d) Provincial Grants:			(d) Buildings and Grounds:		
Buildings			New Buildings:		
Vocational Equipment			Schools (specify)		
			Alexander	7,266	
			Office		
			Garage		
			Residences		7,266
(e) Federal Grants:			*Renovations and Additions*		
Buildings			Schools (specify)		
Equipment					
(f) Current Fund Revenue Contributed		36,374	Office		
(g) Transfer from Reserves			Garage		
(h) Other:			Residences		
Sale of Fixed Assets	150,000				
Insurance recoveries					
Interest on Investments	937				
Interest on Debentures Sold					
		150,937	(e) Furniture and Equipment:		
			Instruction (desks, tables, chairs, book-cases, etc.	2,323	
			Equipment:		
			Academic & Science	10,317	
			Technical-Vocational	4,896	
			Audio-Visual	3,068	
			Physical Education		
			Other	1,687	
					22,291
			Transportation:		
			Buses		
			Garage Equipment		
			Office Equipment:	7,754	
			Equipment for Residences		7,754
			(f) Other Expenditure: Interest on Temporary Capital Loans		
			Cost of Issuing & Selling Debentures		
			(g) Unexpended Funds* (Specify Project)		
			Sale of Cairns School	150,000	
					150,000
Total		187,311	Total		187,311

* Unexpended Funds represented in the Capital and Loan Fund Balance Sheet by

Cash		
Investments		
Accounts Receivable		154,895
Less Accounts Payable		4,895

Revenue Fund Balance Sheet
Statement of Assets and Liabilities as of December 31, 1985

Current Assets			Current Liabilities		
Cash on Hand	$ 850		Bank Overdrafts:		
Cash in Bank	$	$ 850	Principal	$ 148,550	
Taxes Receivable from Municipalities		$ 24,515	Interest	$	$ 148,550
Grants Receivable:			Short Term Loans:		
Provincial	$ 234,024		Principal	$	
Federal	$	$ 234,024	Interest	$	$
Accounts Receivable:			Debentures Due and Unpaid:		
From Other School Boards	$ 550,189		Principal	$ 3,000	
Others	$ 232,868	$ 783,057	Interest	$ 14,085	$ 17,085
Due from Capital Fund		$	Accounts Payable:		
Other Current Assets:			Teachers Salaries	$	
Investments	$ 1,589,136		Salary Deductions	$ (61)	
Prepaid Items	$	$ 1,589,136	Due to Other Boards	$ 557,139	
Deficit		$	Other Accounts Payable	$ 251,143	
			Student Fees	$ 24,483	$ 832,704
			Due to Capital Fund		$ 122,887
			Provision for Reserves:		
			Uncollectable Taxes	$	
			Operating Surplus	$	
			Buses	$	
			Future Expenditures	$ 739,576	$ 739,576
			Other Current Liabilities		$
			Surplus		$ 770,780
Total		$ 2,631,582	Total		$ 2,631,582

Revenue Fund Surplus Account

Deficit from previous year		Surplus from previous year	579,100
1984 Accounts Payable Understated	553	Stale-dated Cheques Cancelled	318
1984 Accounts Receivable Understated	1,247		
Deficit for current year		Surplus for current year	193,162
Surplus as per balance sheet	770,780	Deficit as per balance sheet	
Total	772,580	Total	772,580

Special Levy Trust Balance Sheet
31st December, 19_____

Assets		Liabilities	
Cash on hand		Schools:	
Cash in bank		Unexpended balance of special levy	
Taxes receivable			
Total		Total	

Special Levy Trust Surplus Account

Expenditure during year:		Surplus from Previous Year	
Schools –		Revenue during year	
Building $		$	
Equipment $		$	
Repair –		$	
Building $		$	
Equipment $		$	
Other:		$	
$		$	
$		$	
$		$	
Surplus as per Balance Sheet		$	
		Deficit as per Balance Sheet	
Total		Total	

School District Surplus Funds

Expenditure during year:		Surplus from previous year	
Schools (capital)		Revenue during year	
Buildings		Cash	
Equipment		Securities	
Repairs:		Other	
Buildings			
Equipment			
Old Liabilities			
Other Expenditures:			
Surplus as per Balance Sheet			
Total		Total	

Summary of Revenue and Expenditure — Year 19 85

Revenue			
I	1.01.0.00	Tax Revenue	$ 2,748,035
II	1.02.0.00	Department Grants	4,069,648
III	1.03.0.00	Fee Receipts	367,682
IV	1.04.0.00	Other Educational Services	
V	1.05.0.00	Ancillary Services	95,178
VI	1.06.0.00	Other Revenue	541,981
	1.00.0.00	**Total Operating Revenues**	$ 7,822,524
	1.20.1.00	Surplus Taken into Revenue	
	1.20.2.00	Deficit Current Year	
	1.20.3.00	**Total Revenue**	$ 7,822,524

Expenditure			
I	2.01.0.00	Administration	$ 179,261
II	2.02.0.00	Instruction	5,307,011
III	2.03.0.00	Other Educational Services	38,313
IV	2.04.0.00	Ancillary Services	107,603
V	2.05.0.00	Plant Operation and Maintenance	1,100,935
VI	2.06.0.00	Debt Charges	620,888
VII	2.07.0.00	Contribution to Capital	36,375
VIII	2.08.0.00	Provision for Reserves	50,201
IX	2.09.0.00	Pupil Transportation	60,585
X	2.10.0.00	Payments to Other School Systems	128,190
	2.00.0.00	**Total Current Expenditure**	$ 7,629,362
	2.20.1.00	Deficit Recovered	
	2.20.2.00	Surplus for Year	193,162
	2.20.3.00	**Total Expenditure**	$ 7,822,524

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Details of Revenue

I	1.01.0.00	**Tax Revenue:**		
	1.01.4.00	Total Tax Levy	150	$ 2,591,458
	1.01.5.00	Grants in Lieu of Taxes:		
	1.01.5.01	Federal Government		134,466
	1.01.5.02	Provincial Government		
	1.01.5.03	Railways		
	1.01.5.04	Other (Specify)		
	1.01.5.00	**Total Grants in Lieu of Taxes**		$ 134,466
	1.01.6.00	**House Trailer Fees**		$ 6,348
	1.01.7.00	**Additions to Levy:**		
	1.01.7.01	Rural & Urban Penalties		$
	1.01.7.02	Other (Specify)	155	41,017
	1.01.7.00	**Total Additions to Levy**		$ 41,017
	1.01.8.00	**Deletions from Levy:**		
	1.01.8.01	Discounts & Cancellations		$ 25,254
	1.01.8.02	Other (Specify)		
	1.01.8.00	**Total Deletions from Levy**		$ 25,254
	1.01.0.00	**Total Tax Revenue to Summary**		$ 2,748,035
II	1.02.0.00	**Department of Education Grants:**		
	1.02.1.00	Foundation Grant	210	$ 3,411,868
	1.02.2.00	Other Department Grants:		
	1.02.2.04	Innovative Projects		
	1.02.2.05	Other (Specify)		2,975
	1.02.2.06	Capital Grant Recognized Long-Term Debt	213	631,455
	1.02.2.07	Educational Development Fund		23,350
	1.02.2.00	**Total Other Department Grants**		$ 657,780
	1.02.0.00	**Total Grants to Summary**		$ 4,069,648
III	1.03.0.00	**Fee Receipts:**		
	1.03.1.00	**Other Boards:**		
	1.03.1.01	Tuition Fees	215	$ 9,955
	1.03.1.02	Transportation Fees		
	1.03.1.03	Other Fees (Specify)		
	1.03.1.00	**Total from Other Boards**		$ 9,955
	1.03.2.00	**Federal Government:**		
	1.03.2.01	Tuition Fees		$ 333,472
	1.03.2.02	Transportation Fees		
	1.03.2.03	Other Fees (Specify)		
	1.03.2.00	**Total from Federal Government**		$ 333,472

—Continued

III	1.03.0.00	**Fee Receipts:** —Continued		
	1.03.3.00	**Individuals & Others:**		
	1.03.3.01	Tuition Fees	220	$ 24,255
	1.03.3.02	Transportation Fees		
	1.03.3.03	Other (Specify)		
	1.03.3.00	**Total Individuals & Others**		$ 24,225
	1.03.0.00	**Total Fee Receipts to Summary**		$ 367,682
IV	1.04.0.00	**Other Educational Services Revenue:**		
	1.04.1.00	Adult Education Fees		$
	1.04.2.00	Summer School Fees		
	1.04.0.00	**Total Other Educational Services Revenue to Summary**	225	$
V	1.05.0.00	**Ancillary Services Revenue:**		
	1.05.1.00	Teacherages & Residences		$
	1.05.2.00	Cafeteria		77,961
	1.05.3.00	Other Ancillary (Specify)		17,217
	1.05.0.00	**Total Ancillary Services Revenue to Summary**		$ 95,178
VI	1.06.0.00	**Other Revenue:**		
	1.06.1.00	Transfers & Refunds Received:		
	1.06.1.01	Sales of Materials & Assets		$ 1,949
	1.06.1.02	Rental of Facilities		82,069
	1.06.1.03	Service Fees & Commissions		16
	1.06.1.04	User Fees	230	
	1.06.1.05	Reimbursements		329,738
	1.06.1.06	Misc. Revenue		6,738
	1.06.1.00	**Total Refunds**		$ 420,510
	1.06.2.00	**Interest & Dividends**		121,471
	1.06.0.00	**Total Other Revenue to Summary**		$ 541,981

Details of Operating Expenditure

I	2.01.0.00	**Administration:**			
	2.01.1.00	**Salaries:**			
	2.01.1.01	Administrative	310	$	81,086
	2.01.1.02	Canada Pension			759
	2.01.1.03	Unemployment Insurance			1,440
	2.01.1.04	Other Benefits			4,876
	2.01.1.05	Other (Specify)			
	2.01.1.00	**Total Salaries**		$	88,161
	2.01.2.00	**Materials & Supplies:**			
	2.01.2.01	Postage		$	1,505
	2.01.2.02	Telephone			3,435
	2.01.2.03	Materials & Supplies	315		4,490
	2.01.2.04	Duplicating Services			1,406
	2.01.2.05	Sundry			265
	2.01.2.00	**Total Materials & Supplies**		$	11,101
	2.01.3.00	**Other Office Expense:**			
	2.01.3.01	Rent of Facilities		$	
	2.01.3.02	Rent of Office Equipment			397
	2.01.3.03	Purchase of Office Equipment			14
	2.01.3.04	Repair of Office Equipment			369
	2.01.3.05	Advertising	320		9,864
	2.01.3.06	Legal Fees			908
	2.01.3.07	Audit Fees			3,725
	2.01.3.08	Utilities			4,200
	2.01.3.09	Subscriptions			
	2.01.3.10	Administrative Travel			1,866
	2.01.3.11	Caretaking & Janitorial Service			4,151
	2.01.3.12	Administrative Computer Services			13,693
	2.01.3.13	Other (Specify)	325		
	2.01.3.14	Insurance and Bonds			
	2.01.3.15	Taxes			
	2.01.3.16	Repairs and Maintenance			
	2.01.3.00	**Total Other Office Expense**		$	39,187
	2.01.4.00	**Expense of Board of Education:**			
	2.01.4.01	Subunit Meetings		$	
	2.01.4.02	Board Travel Expense			300
	2.01.4.03	Board Member's Indemnity			14,678
	2.01.4.04	Board Member's Supervision	330		8,560
	2.01.4.05	Board Member's Benefits			18
	2.01.4.06	Conventions			1,644
	2.01.4.07	Elections			
	2.01.4.08	Sundry			
	2.01.4.09	Public Relations			6,488
	2.01.4.00	**Total Board Expense**		$	31,688
	2.01.5.00	**Other Administrative Expense:**			
	2.01.5.01	School District Expense		$	
	2.01.5.02	Local Bargaining	335		
	2.01.5.03	Memberships & Dues			9,124
	2.01.5.04	S.S.T.A. Research			
	2.01.5.00	**Total Other Administrative Expense**		$	9,124
	2.01.0.00	**Total Admin. Expenditure to Summary**		$	179,261

—Continued

II 2.02.0.00 **Instruction:**

2.02.1.00	**Instructional Salaries:**			
2.02.1.01	Teachers	410	$	4,243,592
2.02.1.02	Supportive Instructional Staff			214,723
2.02.1.03	Substitute Teachers			60,325
2.02.1.04	Canada Pension			49,164
2.02.1.05	Unemployment Insurance			89,273
2.02.1.06	Other (Specify)			18,672
2.02.1.00	**Total Inst. Salaries**		$	4,675,749
2.02.2.00	**Supportive School Clerical & Aides Salaries:**			
2.02.2.01	Teacher Aides		$	63,979
2.02.2.02	School Clerical	415		83,678
2.02.2.03	Supervisory Clerical			17,778
2.02.2.04	Technical Assistants			18,718
2.02.2.05	Student Assistants			3,230
2.02.2.06	Canada Pension			2,814
2.02.2.07	Unemployment Insurance			5,503
2.02.2.08	Other (Specify)			8,663
2.02.2.00	**Total Supportive Salaries**		$	204,363
2.02.3.00	**Instructional Aids:**			
2.02.3.01	Textbooks	420	$	55,619
2.02.3.02	Resource Centre Materials			60,809
2.02.3.03	Correspondence Courses			
2.02.3.04	Other (Specify)			19,448
2.02.3.00	**Total Instructional Aids**		$	135,876
2.02.4.00	**Materials & Supplies for Instructional Programs:**			
2.02.4.01	Academic		$	80,710
2.02.4.02	Technical-Vocational			37,259
2.02.4.03	School Admin. Materials			28,236
2.02.4.04	Supervisory Materials & Supplies	425		7,379
2.02.4.05	Other (Specify)			14,699
2.02.4.00	**Total Instructional Supplies**			168,283
2.02.5.00	**Other Instruction Expense:**			
2.02.5.01	Professional Development		$	3,852
2.02.5.02	Teacher Travel			19,305
2.02.5.03	Supervisory Travel			13,052
2.02.5.04	Attendance Counsellors			360
2.02.5.05	Health Officer			
2.02.5.06	Computer Services	430		691
2.02.5.07	Other (Specify)			
2.02.5.00	**Total Other Instruction Expense**		$	37,260
2.02.6.00	**Student Related Expense:**			
2.02.6.01	Awards to Students		$	3,204
2.02.6.02	Special Events			226
2.02.6.03	Special Programs			11,996
2.02.6.04	Band Program			
2.02.6.05	Other (Specify)			240
2.02.6.00	**Total Student Related Expense**	435	$	15,666

—Continued

II	2.02.0.00	**Instruction:** —Continued			
	2.02.7.00	**Instructional Equipment:**			
	2.02.7.01	Furniture	440	$	66
	2.02.7.02	Academic & Science			8,115
	2.02.7.03	Technical-Vocational			14,247
	2.02.7.04	Audio-Visual			5,562
	2.02.7.05	Physical Education			1,736
	2.02.7.06	Other Equipment (Specify)			4,194
	2.02.7.07	Rental of Instructional Equipment			14,131
	2.02.7.08	Repair of Instruction Equipment			21,763
	2.02.7.00	**Total Instructional Equipment**	445	$	69,814
	2.02.0.00	**Total Instructional Expenditure to Summary**		$	5,307,011
III	2.03.0.00	**Other Educational Services:**			
	2.03.1.00	Adult Classes	510	$	38,313
	2.03.2.00	Summer School			
	2.03.0.00	**Total Other Educational Services to Summary**		$	38,313
IV	2.04.0.00	**Ancillary Services:**			
	2.04.1.00	**Teacherages and Residences:**			
	2.04.1.01	Furniture & Equipment		$	
	2.04.1.02	Maintenance & Repair			
	2.04.1.03	Other (Specify)			
	2.04.1.00	**Total Teacherages**		$	
	2.04.2.00	**Cafeteria:**			
	2.04.2.01	Salaries	515	$	35,344
	2.04.2.02	Cost of Sales			53,109
	2.04.2.03	Operating Expenses			
	2.04.2.04	Equipment			15
	2.04.2.00	**Total Cafeteria**		$	88,468
	2.04.3.00	**Other Ancillary Services**		$	19,135
	2.04.0.00	**Total Ancillary Services to Summary**		$	107,603
V	2.05.0.00	**Plant Operation & Maintenance:**			
	2.05.1.00	**Caretaking:**			
	2.05.1.01	Salaries		$	394,784
	2.05.1.02	Canada Pension	520		6,038
	2.05.1.03	Unemployment Insurance			11,021
	2.05.1.04	Workmen's Compensation			4,662
	2.05.1.05	Other Benefits (Specify)			34,103
	2.05.1.06	Rental of Caretaking Equipment			
	2.05.1.07	Purchase of Caretaking Equipment			
	2.05.1.08	Repair of Caretaking Equipment			378
	2.05.1.09	Contracted Services			
	2.05.1.10	Materials & Supplies	525		16,264
	2.05.1.11	Other (Specify)			76
	2.05.1.00	**Total Caretaking**		$	467,326

—Continued

V 2.05.0.00 **Plant Operation & Maintenance:** —Continued

2.05.2.00	**Maintenance & Repair:**			
2.05.2.01	Salaries	530	$	78,657
2.05.2.02	Canada Pension			1,189
2.05.2.03	Unemployment Insurance			2,269
2.05.2.04	Other Benefits (Specify)			4,396
2.05.2.05	Rental of Maintenance Equipment			
2.05.2.06	Purchase of Maintenance Equipment			946
2.05.2.07	Repair of Maintenance Equipment			
2.05.2.08	Purchase of Maintenance Truck(s)			
2.05.2.09	Vehicle Operation Expense	535		5,370
2.05.2.10	Contracted Services			88,882
2.05.2.11	Material & Supplies			49,828
2.05.2.12	Minor Renovations			
2.05.2.13	Other (Specify)			
2.05.2.00	**Total Maintenance**		$	231,537
2.05.3.00	**Services:**			
2.05.3.01	Fuel		$	126,951
2.05.3.02	Electricity			205,882
2.05.3.03	Water & Sewer	540		10,868
2.05.3.04	Telephones in Schools			22,699
2.05.3.05	Intercom Services			
2.05.3.00	**Total Services**		$	366,400
2.05.4.00	**Other Plant Expenses:**			
2.05.4.01	Taxes		$	6,209
2.05.4.02	Rent of Buildings & Property			
2.05.4.03	Insurance			27,942
2.05.4.04	Appraisal Fees			1,521
2.05.4.05	Other (Specify)	545		
2.05.4.00	**Total Other Plant Expenses**		$	35,672
2.05.0.00	**Total Plant Operation and Maintenance Expenditure to Summary**		$	1,100,935

VI 2.06.0.00 **Debt Charges:**

2.06.1.00	**School Facilities:**			
2.06.1.01	Capital Loans-Principal	610	$	45,347
2.06.1.02	Capital Loans-Interest			3,746
2.06.1.03	Debentures-Principal			205,000
2.06.1.04	Debentures-Interest			366,181
2.06.1.05	Payments to Other Boards-Principal			
2.06.1.06	Payments to Other Boards-Interest			
2.06.1.00	**Total School Facilities Debt**		$	620,274
2.06.2.00	**Other Facilities:**			
2.06.2.01	Capital Loans-Principal		$	
2.06.2.02	Capital Loans-Interest	615		
2.06.2.03	Debentures-Principal			
2.06.2.04	Debentures-Interest			
2.06.2.05	Payments to Other Boards-Principal			
2.06.2.06	Payments to Other Boards-Interest			
2.06.2.00	**Total Other Facilities Debt**		$	

—Continued

VI	2.06.0.00	**Debt Charges:** – Continued			
	2.06.3.00	**Less Receipts from Other Boards for Debt Charges:**			
	2.06.3.01	Receipts-Principal		$	
	2.06.3.02	Receipts-Interest			
	2.06.3.00	**Less Total Receipts**	620	$	
	2.06.4.00	**Net Long-Term Debt Charges**	625	$	
	2.06.5.00	**Current Interest**		$	614
	2.06.0.00	**Total Debt Charges to Summary**		$	620,888
VII	2.07.0.00	**Contributions to Capital to Summary**		$	36,375
VIII	2.08.0.00	**Provision for Reserves to Summary**		$	50,201
IX	2.09.0.00	**Pupil Transportation:**			
	2.09.1.00	**Board-Operated Vehicles:**			
	2.09.1.01	Drivers' Salaries		$	
	2.09.1.02	Mechanics' Salaries			
	2.09.1.03	Other Salaries			
	2.09.1.04	Canada Pension	630		
	2.09.1.05	Unemployment Insurance			
	2.09.1.06	Other Benefits (Specify)			
	2.09.1.07	Driver Related Expense			
	2.09.1.08	Vehicle Licencing & Insurance			
	2.09.1.09	Gas and Oil			
	2.09.1.10	Repairs to Buses			
	2.09.1.11	Replacement of Buses (net)			
	2.09.1.12	Garage Expense	635		
	2.09.1.13	Vehicle Lease Payments			
	2.09.1.14	Other (Specify)			
	2.09.1.00	**Total Board-Operated Vehicles**		$	
	2.09.2.00	**Contracted Bus Services**		$	18,237
	2.09.3.00	**Special Education Transportation:**			
	2.09.3.01	Board-Operated Vehicles		$	
	2.09.3.02	Contracted Bus Services			
	2.09.3.03	Conveyance Allowance			
	2.09.3.04	Boarding Allowance	640		
	2.09.3.05	Other (Specify)			
	2.09.3.00	**Total Special Education Transportation**		$	
	2.09.4.00	**Other Transportation:**			
	2.09.4.01	Allowance in Lieu of Conveyance		$	4,376
	2.09.4.02	Boarding Allowance			
	2.09.4.03	Special Events Transportation			37,972
	2.09.4.04	Other (Specify)			
	2.09.4.00	**Total Other Transportation**		$	42,348
	2.09.0.00	**Total Pupil Transportation to Summary**	645	$	60,585

–Continued

X	2.10.0.00	**Payment to Other School Systems:**	
	2.10.1.00	**Tuition Fees**	$ 128,190
	2.10.2.00	**Transportation Fees**	$
	2.10.3.00	**Other Fee Payments**	$
	2.10.0.00	**Total Fee Payments to Summary**	$ 128,190

Unmatured Debenture Debt and Capital Loan Charges by Years

School Facilities	19 86	19 87	19 88	19 89	19 90	19 91 to Maturity	Total
Debentures							
Principal	232,000	263,000	298,000	340,000	387,000	886,000	2,406,000
Interest	338,143	306,146	269,476	227,585	179,346	213,221	1,533,917
Total	570,143	569,146	567,476	567,585	566,346	1,099,221	3,939,917
Capital Loans							
Principal							
Interest							
Total							
Other Facilities							
Debentures							
Principal							
Interest							
Total							
Capital Loans							
Principal							
Interest							
Total							

Recognized Reserve and Surplus Replenishments

Project							
Bready	12,364	12,364	12,364				37,092
Total	12,364	12,364	12,364				37,092

Statement of Tax Accounts

Municipality	Mill Rate	Taxable Assessment	Arrears January 1	Penalty	Current Levy	Adjustments	Total	Cash	Discount and Cancellations	Arrears December 31
City of North Battleford	51	50,812,902	6,771		2,591,458	181,831	2,780,060	2,730,291	25,254	24,515
Totals	51	50,812,902	6,771		2,591,458	181,831	2,780,060	2,730,291	25,254	24,515

NORTH BATTLEFORD SCHOOL DIVISION NO. 102

Notes to Financial Statements
December 31, 1985

1. Accounting Policies

a) Fixed Assets

Fixed assets are recorded at cost and no depreciation is recorded in the accounts. Major capital additions and improvements, with the related furniture and equipment, are generally financed through government grants, long-term bank loans and the issuance of long-term debentures. The debenture interest and principal repayments are recorded as current expenditures when they mature. Subsequent replacements of, or additions to, furniture and equipment are reflected as current expenditures in the year of purchase.

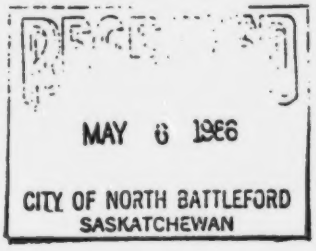
b) Revenue and Expenditure Recognition

Revenue, including all government grants, is recorded on the accrual basis, with the exception of interest earned on investments, which is reported on the cash basis.

Expenditures are recorded on the accrual basis. Interest on debenture debt is recorded as an expenditure when due.

Saskatchewan
Education

Auditor's Report and Financial Statement



of the NORTH BATTLEFORD ROMAN CATHOLIC SEPARATE School Division No. 16

For the Year Ending December 31, 19 85

G. Paul Baskey
Secretary-Treasurer

Beggs Downie Meena Johnson & Gress
Auditor

Note — Copy to be sent to the Department of Education, Regina

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Beggs Downie Meena Johnson & Gress

CHARTERED ACCOUNTANTS

D C BEGGS, C.A.
R G DOWNIE, C.A.
G R MEENA, C.A.
R W JOHNSON, C.A.
J W GRESS, C.A.
K H MacDONNELL, C.A.

C V GLADWELL, C.A.

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NORTH BATTLEFORD
Saskatchewan, Canada
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AUDITORS' REPORT

To the Chairman and Board Members of
North Battleford Roman Catholic Separate School Division No. 16:

We have examined the balance sheets of the school division as at December 31, 1985 and the statements of revenue and expenditure, revenue fund surplus, investment in capital assets and source and application of capital funds for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the school division as at December 31, 1985 and the results of its operations and capital financing for the year then ended, in accordance with the accounting practices currently prescribed by the Department of Education applied on a basis consistent with that of the preceding year.

Beggs Downie Meena Johnson & Gress

North Battleford, Saskatchewan,
April 4, 1986.

Chartered Accountants.

Capital and Loan Fund Balance Sheet
31st December, 19 85

Assets			Liabilities		
Capital Cash			Capital Indebtedness:		
Capital Bank Balance		989	Debenture Debt Unmatured		
Investments CLF - Two Pool Fund		206,606	(Principal only)	$ 4,005,000	
John Paul - Two Pool Fund		420,356	Capital Loans		
John Paul - Nat. West. Bank		2,327,000	(Provincial)	$	
			Capital Loans (Other)	$	
			Notre Dame Add.	$ 73,500	
Land & Buildings at Cost:				$	
Schools	$ 2,005,554			$	
Land	$			$	
Teacherages	$		Total Indebtedness		4,078,500
Office	$ 140,902				
	$		Capital Accounts		
	$		Payable	$	
	$			$	
Total Buildings	$ 2,146,456			$	
Less Depreciation	$ 250,500			$	
Book Value	$ 1,895,956	1,895,956		$	
Equipment at Cost:			Due to Revenue Fund		91,338
Schools	$ 192,093		Temporary Loans St. Mary roof		127,364
Teacherages	$				
Office	$ 10,079		Other Liabilities (Specify):		
Transportation	$		St. Mary roof	$ 20,039	
	$		John Paul II	$ 583,857	
	$			$	
	$			$	
				$	
Total Equipment	$ 202,172			$	
Less Depreciation	$			$	
Book Value	$ 202,172	202,172		$	603,896
Accrued Interest Receivable		62,752			
Due From Province (Capital Grant)			Reserves (Specify):		
Due from Revenue Fund		54,634			
Other Capital Assets (Specify):			Equipment	$ 8,538	
Work in Progress	$		Building	$ 132,130	
John Paul II	$ 1,937,038		Unallocated	$ 99,813	
St. Mary roof	$ 148,746			$	
	$			$	240,481
	$	2,085,784	Balance: Investment in Capital Assets		2,114,670
Total		7,256,249	Total		7,256,249

Investment in Capital Assets

Balance from previous year			Balance from previous year	1,866,605
Depreciation on Buildings	8,000		Capital assets from revenue	116,681
Equipment			Capital assets from grants	
Transportation Equipment			Capital assets from surplus funds	
			Debenture principal matured	23,000
Transfer to reserve			Capital loans repaid from revenue	24,500
- Addition	30,000		Interest	127,732
- Interest	16,109		Grant - Replenishment	
- Replenish	2,886		St. Joseph roofing	10,261
			Grant - Replenishment	
			Notre Dame portables	2,886
Balance: Investment in Capital Assets				
at end of year	2,114,670			
Total	2,171,665		Total	2,171,665

Capital and Loan Fund
Statement of Source and Application of Funds

I Source of Funds			II Application of Funds		
(a) Unexpended Balance from Previous Years		$ 170,963	(a) Over expenditure from previous year		$
(b) Proceeds of Debenture Issue		$ 3,907,000	(b) Repayment of Temporary Loans		$
(c) Proceeds of Temporary Loans		$ 127,364	(c) Purchase of Sites		$ 290,930
(d) Provincial Grants:			(d) Buildings and Grounds:		
Buildings Replenish	$ 13,147		New Buildings:		
Vocational Equipment	$	$ 13,147	Schools (specify)		
(e) Federal Grants:			John Paul II	$ 1,021,431	
Buildings	$		St. Mary roofing	$ 127,364	
Equipment	$	$		$	
(f) Current Fund Revenue Contributed		$ 116,681		$	
(g) Transfer from Reserves		$	Office	$	
(h) Other:			Garage	$	
Sale of Fixed Assets	$		Residences	$	$ 1,148,795
Insurance recoveries	$		*Renovations and Additions*		
Interest on Investments	$ 16,109		Schools (specify)		
Interest on Debentures Sold	$ 111,623			$	
	$			$	
	$			$	
	$	$ 127,732		$	
			Office	$	
			Garage	$	
			Residences	$	$
			(e) Furniture and Equipment:		
			Instruction (desks, tables, chairs, book-cases, etc.	$	
			Equipment:		
			Academic & Science	$	
			Technical-Vocational	$	
			Audio-Visual	$	
			Physical Education	$	
				$	
				$	$
			Transportation:		
			Buses	$	
			Garage Equipment	$	
			Office Equipment:	$	
			Equipment for Residences	$	$
			(f) Other Expenditure:		
			Interest on Temporary Capital Loans	$ 2,756	
			Cost of Issuing & Selling Debentures	$ 39,357	
				$	
				$	$ 42,113
			(g) Unexpended Funds* (Specify Project)		
			John Paul II	$ 2,729,031	
			St. Mary roof	$ 21,748	
			Misc. -Reserve	$ 230,220	$ 2,980,999
Total		4,462,887	Total		4,462,887

* Unexpended Funds represented in the Capital and Loan Fund Balance Sheet by

Cash	$	989
Investments	$	2,953,962
Accounts Receivable	$	117,386
Accounts Payable	$	(91,338)
	$	2,980,999

Revenue Fund Balance Sheet
Statement of Assets and Liabilities as of December 31, 19 85

Current Assets			**Current Liabilities**		
Cash on Hand	$ 400		Bank Overdrafts:		
Cash in Bank	$ 366,047	$ 366,447	Principal	$	
Taxes Receivable from Municipalities		$	Interest	$	$
Grants Receivable:			Short Term Loans:		
Provincial	$ 53,218	53,218	Principal	$	
Federal	$	$	Interest	$	$
Accounts Receivable:			Debentures Due and Unpaid:		
From Other School Boards	$		Principal	$	
Others	$ 11,400	$ 11,400	Interest	$	$
Due from Capital Fund		$ 91,338	Accounts Payable:		
Other Current Assets:			Teachers Salaries	$ 126,388	
Investments	$ 164,518		Salary Deductions	$ 93,779	
Prepaid Items	$ 2,755	$ 167,273	Due to Other Boards	$	
Deficit		$	Other Accounts Payable	$ 42,237	
			Municipal taxes	$ 2,560	$ 264,964
			Due to Capital Fund		$ 54,634
			Provision for Reserves:		
			Uncollectable Taxes	$	
			Operating Surplus	$ 30,000	
			Buses	$	
			Other	$ 35,534	$ 65,534
			Other Current Liabilities		$ 182,456
			Surplus		$ 122,088
Total		$ 689,676	Total		$ 689,676

Revenue Fund Surplus Account

Deficit from previous year		Surplus from previous year	117,139
Previous year adjustment	615		
Deficit for current year		Surplus for current year	5,564
Surplus as per balance sheet	122,088	Deficit as per balance sheet	
Total	122,703	Total	122,703

Special Levy Trust Balance Sheet
31st December, 19____

Assets		Liabilities	
Cash on hand		Schools:	
Cash in bank		Unexpended balance of special levy	
Taxes receivable			
Total		Total	

Special Levy Trust Surplus Account

Expenditure during year:		Surplus from Previous Year	
Schools –		Revenue during year	
Building $		$	
Equipment $		$	
Repair –		$	
Building $		$	
Equipment $		$	
Other:		$	
$		$	
$		$	
$		$	
Surplus as per Balance Sheet		$	
		Deficit as per Balance Sheet	
Total		Total	

School District Surplus Funds

Expenditure during year:		Surplus from previous year	
Schools (capital)		Revenue during year	
Buildings		Cash	
Equipment		Securities	
Repairs:		Other	
Buildings			
Equipment			
Old Liabilities			
Other Expenditures:			
Surplus as per Balance Sheet			
Total		Total	

Summary of Revenue and Expenditure — Year 19 85

Revenue

I	1.01.0.00	Tax Revenue	$ 1,366,965
II	1.02.0.00	Department Grants	2,924,869
III	1.03.0.00	Fee Receipts	193,037
IV	1.04.0.00	Other Educational Services	4,950
V	1.05.0.00	Ancillary Services	
VI	1.06.0.00	Other Revenue	38,846
	1.00.0.00	**Total Operating Revenues**	$ 4,528,667
	1.20.1.00	Surplus Taken into Revenue	
	1.20.2.00	Deficit Current Year	
	1.20.3.00	**Total Revenue**	$ 4,528,667

Expenditure

I	2.01.0.00	Administration	$ 163,609
II	2.02.0.00	Instruction	3,433,115
III	2.03.0.00	Other Educational Services	10,855
IV	2.04.0.00	Ancillary Services	
V	2.05.0.00	Plant Operation and Maintenance	496,462
VI	2.06.0.00	Debt Charges	76,610
VII	2.07.0.00	Contribution to Capital	116,681
VIII	2.08.0.00	Provision for Reserves	15,000
IX	2.09.0.00	Pupil Transportation	91,674
X	2.10.0.00	Payments to Other School Systems	119,097
	2.00.0.00	**Total Current Expenditure**	$ 4,523,103
	2.20.1.00	Deficit Recovered	
	2.20.2.00	Surplus for Year	5,564
	2.20.3.00	**Total Expenditure**	$ 4,528,667

Details of Revenue

4

I	1.01.0.00	**Tax Revenue:**			
	1.01.4.00	Total Tax Levy	150	$	1,300,194
	1.01.5.00	Grants in Lieu of Taxes:			
	1.01.5.01	Federal Government			
	1.01.5.02	Provincial Government			64,743
	1.01.5.03	Railways			
	1.01.5.04	Other (Specify)			
	1.01.5.00	**Total Grants in Lieu of Taxes**		$	64,743
	1.01.6.00	**House Trailer Fees**		$	3,056
	1.01.7.00	**Additions to Levy:**			
	1.01.7.01	Rural & Urban Penalties		$	
	1.01.7.02	Other (Specify)	155		11,061
	1.01.7.00	**Total Additions to Levy**		$	11,061
	1.01.8.00	**Deletions from Levy:**			
	1.01.8.01	Discounts & Cancellations		$	12,089
	1.01.8.02	Other (Specify)			
	1.01.8.00	**Total Deletions from Levy**		$	12,089
	1.01.0.00	**Total Tax Revenue to Summary**		$	1,366,965
II	1.02.0.00	**Department of Education Grants:**			
	1.02.1.00	Foundation Grant	210	$	2,764,789
	1.02.2.00	Other Department Grants:			
	1.02.2.04	Innovative Projects			
	1.02.2.05	Other (Specify)			
	1.02.2.06	Capital Grant Recognized Long-Term Debt	213		88,735
	1.02.2.07	Educational Development Fund			71,345
	1.02.2.00	**Total Other Department Grants**		$	160,080
	1.02.0.00	**Total Grants to Summary**		$	2,924,869
III	1.03.0.00	**Fee Receipts:**			
	1.03.1.00	**Other Boards:**			
	1.03.1.01	Tuition Fees	215	$	
	1.03.1.02	Transportation Fees			
	1.03.1.03	Other Fees (Specify)			
	1.03.1.00	**Total from Other Boards**		$	
	1.03.2.00	**Federal Government:**			
	1.03.2.01	Tuition Fees		$	176,360
	1.03.2.02	Transportation Fees			
	1.03.2.03	Other Fees (Specify)			
	1.03.2.00	**Total from Federal Government**		$	176,360

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III 1.03.0.00 **Fee Receipts:** —Continued

1.03.3.00	**Individuals & Others:**			
1.03.3.01	Tuition Fees	220	$	
1.03.3.02	Transportation Fees			16,677
1.03.3.03	Other (Specify)			
1.03.3.00	**Total Individuals & Others**		$	16,677
1.03.0.00	**Total Fee Receipts to Summary**		$	193,037

IV 1.04.0.00 **Other Educational Services Revenue:**

1.04.1.00	Adult Education Fees		$	
1.04.2.00	Summer School Fees Reading Clinic			4,950
1.04.0.00	**Total Other Educational Services Revenue to Summary**	225	$	4,950

V 1.05.0.00 **Ancillary Services Revenue:**

1.05.1.00	Teacherages & Residences		$	
1.05.2.00	Cafeteria			
1.05.3.00	Other Ancillary (Specify)			
1.05.0.00	**Total Ancillary Services Revenue to Summary**		$	

VI 1.06.0.00 **Other Revenue:**

1.06.1.00	Transfers & Refunds Received:			
1.06.1.01	Sales of Materials & Assets		$	405
1.06.1.02	Rental of Facilities			2,083
1.06.1.03	Service Fees & Commissions			
1.06.1.04	User Fees	230		
1.06.1.05	Reimbursements			
1.06.1.06	Misc. Revenue			13,558
1.06.1.00	**Total Refunds**		$	16,046
1.06.2.00	**Interest & Dividends**			22,800
1.06.0.00	**Total Other Revenue to Summary**		$	38,846

I	2.01.0.00	**Administration:**		
	2.01.1.00	**Salaries:**		
	2.01.1.01	Administrative	310	$ 64,851
	2.01.1.02	Canada Pension		681
	2.01.1.03	Unemployment Insurance		1,411
	2.01.1.04	Other Benefits		4,254
	2.01.1.05	Other (Specify)		
	2.01.1.00	**Total Salaries**		$ 71,197
	2.01.2.00	**Materials & Supplies:**		
	2.01.2.01	Postage		$ 2,572
	2.01.2.02	Telephone		6,902
	2.01.2.03	Materials & Supplies	315	2,272
	2.01.2.04	Duplicating Services		1,525
	2.01.2.05	Sundry		
	2.01.2.00	**Total Materials & Supplies**		$ 13,271
	2.01.3.00	**Other Office Expense:**		
	2.01.3.01	Rent of Facilities		$
	2.01.3.02	Rent of Office Equipment		255
	2.01.3.03	Purchase of Office Equipment		14,756
	2.01.3.04	Repair of Office Equipment		304
	2.01.3.05	Advertising	320	5,026
	2.01.3.06	Legal Fees		
	2.01.3.07	Audit Fees		2,598
	2.01.3.08	Utilities		5,058
	2.01.3.09	Subscriptions		272
	2.01.3.10	Administrative Travel		4,173
	2.01.3.11	Caretaking & Janitorial Service		2,288
	2.01.3.12	Administrative Computer Services		8,092
	2.01.3.13	Other (Specify)	325	
	2.01.3.14	Insurance and Bonds		150
	2.01.3.15	Taxes		
	2.01.3.16	Repairs and Maintenance		921
	2.01.3.00	**Total Other Office Expense**		$ 43,893
	2.01.4.00	**Expense of Board of Education:**		
	2.01.4.01	Subunit Meetings		$
	2.01.4.02	Board Travel Expense		
	2.01.4.03	Board Member's Indemnity		12,216
	2.01.4.04	Board Member's Supervision	330	
	2.01.4.05	Board Member's Benefits		135
	2.01.4.06	Conventions		7,591
	2.01.4.07	Elections		
	2.01.4.08	Sundry		
	2.01.4.09	Public Relations		7,191
	2.01.4.00	**Total Board Expense**		$ 27,133
	2.01.5.00	**Other Administrative Expense:**		
	2.01.5.01	School District Expense		$
	2.01.5.02	Local Bargaining	335	
	2.01.5.03	Memberships & Dues		7,681
	2.01.5.04	S.S.T.A. Research		434
	2.01.5.00	**Total Other Administrative Expense**		$ 8,115
	2.01.0.00	**Total Admin. Expenditure to Summary**		$ 163,609

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II	2.02.0.00	**Instruction:**		
	2.02.1.00	**Instructional Salaries:**		
	2.02.1.01	Teachers	410	$ 2,704,201
	2.02.1.02	Supportive Instructional Staff		180,961
	2.02.1.03	Substitute Teachers		33,816
	2.02.1.04	Canada Pension		29,603
	2.02.1.05	Unemployment Insurance		54,646
	2.02.1.06	Other (Specify)		1,350
	2.02.1.00	**Total Inst. Salaries**		$ 3,004,577
	2.02.2.00	**Supportive School Clerical & Aides Salaries:**		
	2.02.2.01	Teacher Aides		$ 96,496
	2.02.2.02	School Clerical	415	26,685
	2.02.2.03	Supervisory Clerical		15,593
	2.02.2.04	Technical Assistants		
	2.02.2.05	Student Assistants		1,500
	2.02.2.06	Canada Pension		2,049
	2.02.2.07	Unemployment Insurance		4,568
	2.02.2.08	Other (Specify)		5,867
	2.02.2.00	**Total Supportive Salaries**		$ 152,958
	2.02.3.00	**Instructional Aids:**		
	2.02.3.01	Textbooks	420	$ 23,686
	2.02.3.02	Resource Centre Materials		26,830
	2.02.3.03	Correspondence Courses		
	2.02.3.04	Other (Specify) Educational Development Fund		71,345
	2.02.3.00	**Total Instructional Aids**		$ 121,861
	2.02.4.00	**Materials & Supplies for Instructional Programs:**		
	2.02.4.01	Academic		$ 54,591
	2.02.4.02	Technical-Vocational		1,743
	2.02.4.03	School Admin. Materials		2,300
	2.02.4.04	Supervisory Materials & Supplies	425	2,057
	2.02.4.05	Other (Specify) Duplicating Service		2,321
	2.02.4.00	**Total Instructional Supplies**		63,012
	2.02.5.00	**Other Instruction Expense:**		
	2.02.5.01	Professional Development		$ 10,437
	2.02.5.02	Teacher Travel		8,125
	2.02.5.03	Supervisory Travel		6,308
	2.02.5.04	Attendance Counsellors		180
	2.02.5.05	Health Officer		
	2.02.5.06	Computer Services	430	3,785
	2.02.5.07	Other (Specify) Driver Education		12,699
	2.02.5.00	**Total Other Instruction Expense**		$ 41,534
	2.02.6.00	**Student Related Expense:**		
	2.02.6.01	Awards to Students		$ 703
	2.02.6.02	Special Events		1,337
	2.02.6.03	Special Programs		2,245
	2.02.6.04	Band Program		
	2.02.6.05	Other (Specify) SRC Grant		4,000
	2.02.6.00	**Total Student Related Expense**	435	$ 8,285

—Continued

II 2 02 0 00 **Instruction:** —Continued

2 02 7 00	**Instructional Equipment:**			
2 02 7 01	Furniture	440	$	6,345
2 02 7 02	Academic & Science			14,803
2 02 7 03	Technical-Vocational			
2 02 7 04	Audio-Visual			2,961
2 02 7 05	Physical Education			1,015
2 02 7 06	Other Equipment (Specify)			209
2 02 7 07	Rental of Instructional Equipment			8,296
2 02 7 08	Repair of Instruction Equipment			7,259
2 02 7 00	**Total Instructional Equipment**	445	$	40,888
2 02 0 00	**Total Instructional Expenditure to Summary**		$	3,433,115

III 2 03 0 00 **Other Educational Services:**

2 03 1 00	Adult Classes	510	$	
2 03 2 00	Summer School Reading Clinic			10,855
2 03 0 00	**Total Other Educational Services to Summary**		$	10,855

IV 2 04 0 00 **Ancillary Services:**

2 04 1 00	**Teacherages and Residences:**			
2 04 1 01	Furniture & Equipment		$	
2 04 1 02	Maintenance & Repair			
2 04 1 03	Other (Specify)			
2 04 1 00	**Total Teacherages**		$	
2 04 2 00	**Cafeteria:**			
2 04 2 01	Salaries	515	$	
2 04 2 02	Cost of Sales			
2 04 2 03	Operating Expenses			
2 04 2 04	Equipment			
2 04 2 00	**Total Cafeteria**		$	
2 04 3 00	**Other Ancillary Services**		$	
2 04 0 00	**Total Ancillary Services to Summary**		$	

V 2 05 0 00 **Plant Operation & Maintenance:**

2 05 1 00	**Caretaking:**			
2 05 1 01	Salaries		$	97,691
2 05 1 02	Canada Pension	520		1,509
2 05 1 03	Unemployment Insurance			3,145
2 05 1 04	Workmen's Compensation			549
2 05 1 05	Other Benefits (Specify)			6,222
2 05 1 06	Rental of Caretaking Equipment			54
2 05 1 07	Purchase of Caretaking Equipment			805
2 05 1 08	Repair of Caretaking Equipment			181
2 05 1 09	Contracted Services			1,128
2 05 1 10	Materials & Supplies	525		9,260
2 05 1 11	Other (Specify)			
2 05 1 00	**Total Caretaking**		$	120,544

—Continued

V 2.05.0.00 **Plant Operation & Maintenance:** –Continued

2.05.2.00	**Maintenance & Repair:**			
2.05.2.01	Salaries	530	$	21,319
2.05.2.02	Canada Pension			339
2.05.2.03	Unemployment Insurance			699
2.05.2.04	Other Benefits (Specify)			1,463
2.05.2.05	Rental of Maintenance Equipment			
2.05.2.06	Purchase of Maintenance Equipment			112
2.05.2.07	Repair of Maintenance Equipment			128
2.05.2.08	Purchase of Maintenance Truck(s)			
2.05.2.09	Vehicle Operation Expense	535		1,945
2.05.2.10	Contracted Services			22,402
2.05.2.11	Material & Supplies			8,220
2.05.2.12	Minor Renovations			6,016
2.05.2.13	Other (Specify)			
2.05.2.00	**Total Maintenance**		$	62,643
2.05.3.00	**Services:**			
2.05.3.01	Fuel		$	22,491
2.05.3.02	Electricity			17,002
2.05.3.03	Water & Sewer	540		3,018
2.05.3.04	Telephones in Schools			3,172
2.05.3.05	Intercom Services			
2.05.3.00	**Total Services**		$	45,683
2.05.4.00	**Other Plant Expenses:**			
2.05.4.01	Taxes		$	155
2.05.4.02	Rent on Buildings & Property			257,937
2.05.4.03	Insurance			9,100
2.05.4.04	Appraisal Fees			400
2.05.4.05	Other (Specify)	545		
2.05.4.00	**Total Other Plant Expenses**		$	267,592
2.05.0.00	**Total Plant Operation and Maintenance Expenditure to Summary**		$	496,462

VI 2.06.0.00 **Debt Charges:**

2.06.1.00	**School Facilities:**			
2.06.1.01	Capital Loans-Principal	610	$	24,500
2.06.1.02	Capital Loans-Interest			8,999
2.06.1.03	Debentures-Principal			23,000
2.06.1.04	Debentures-Interest			11,235
2.06.1.05	Payments to Other Boards-Principal			
2.06.1.06	Payments to Other Boards-Interest			
2.06.1.00	**Total School Facilities Debt**		$	67,734
2.06.2.00	**Other Facilities:**			
2.06.2.01	Capital Loans-Principal		$	
2.06.2.02	Capital Loans-Interest	615		
2.06.2.03	Debentures-Principal			
2.06.2.04	Debentures-Interest			
2.06.2.05	Payments to Other Boards-Principal			
2.06.2.06	Payments to Other Boards-Interest			
2.06.2.00	**Total Other Facilities Debt**		$	

–Continued

VI	2.06.0.00	**Debt Charges:** –Continued			
	2.06.3.00	**Less Receipts from Other Boards for Debt Charges:**			
	2.06.3.01	Receipts-Principal		$	
	2.06.3.02	Receipts-Interest			
	2.06.3.00	**Less Total Receipts**	620	$	
	2.06.4.00	**Net Long-Term Debt Charges**	625	$	67,734
	2.06.5.00	**Current Interest**		$	8,876
	2.06.0.00	**Total Debt Charges to Summary**		$	76,610
VII	2.07.0.00	**Contributions to Capital to Summary**		$	116,681
VIII	2.08.0.00	**Provision for Reserves to Summary**		$	15,000
IX	2.09.0.00	**Pupil Transportation:**			
	2.09.1.00	**Board-Operated Vehicles:**			
	2.09.1.01	Drivers' Salaries		$	
	2.09.1.02	Mechanics' Salaries			
	2.09.1.03	Other Salaries			
	2.09.1.04	Canada Pension	630		
	2.09.1.05	Unemployment Insurance			
	2.09.1.06	Other Benefits (Specify)			
	2.09.1.07	Driver Related Expense			
	2.09.1.08	Vehicle Licencing & Insurance			
	2.09.1.09	Gas and Oil			
	2.09.1.10	Repairs to Buses			
	2.09.1.11	Replacement of Buses (net)			
	2.09.1.12	Garage Expense	635		
	2.09.1.13	Vehicle Lease Payments			
	2.09.1.14	Other (Specify)			
	2.09.1.00	**Total Board-Operated Vehicles**		$	
	2.09.2.00	**Contracted Bus Services**		$	78,653
	2.09.3.00	**Special Education Transportation:**			
	2.09.3.01	Board-Operated Vehicles		$	
	2.09.3.02	Contracted Bus Services			413
	2.09.3.03	Conveyance Allowance			1,274
	2.09.3.04	Boarding Allowance	640		6,545
	2.09.3.05	Other (Specify)			
	2.09.3.00	**Total Special Education Transportation**		$	8,232
	2.09.4.00	**Other Transportation:**			
	2.09.4.01	Allowance in Lieu of Conveyance		$	1,110
	2.09.4.02	Boarding Allowance			
	2.09.4.03	Special Events Transportation			3,679
	2.09.4.04	Other (Specify)			
	2.09.4.00	**Total Other Transportation**		$	4,789
	2.09.0.00	**Total Pupil Transportation to Summary**	645	$	91,674

–Continued

X	2.10.0.00	**Payment to Other School Systems:**	
	2.10.1.00	**Tuition Fees**	$ 119,097
	2.10.2.00	**Transportation Fees**	$
	2.10.3.00	**Other Fee Payments**	$
	2.10.0.00	**Total Fee Payments to Summary**	$ 119,097

Unmatured Debenture Debt and Capital Loan Charges by Years

School Facilities	19 86	19 87	19 88	19 89	19 90	19 91 to Maturity	Total
Debentures							
Principal	239,000	268,000	299,000	334,000	373,000	2,492,000	4,005,000
Interest	453,731	426,845	396,698	363,061	325,463	914,209	2,880,007
Total	692,731	694,845	695,698	697,061	698,463	3,406,209	6,885,007
Capital Loans							
Principal	44,250	146,437	146,437	121,937	102,187		561,248
Interest	42,825	62,040	44,467	26,895	12,262		188,489
Total	87,075	208,477	190,904	148,832	114,449		749,737
Other Facilities							
Debentures							
Principal							
Interest							
Total							
Capital Loans							
Principal							
Interest							
Total							

Recognized Reserve and Surplus Replenishments

Project							
St. Joseph roof	14,375						14,375
Notre Dame	3,352	3,352					6,704
Total	17,727	3,352					21,079

Statement of Tax Accounts

Municipality	Mill Rate	Taxable Assessment	Arrears January 1	Penalty	Current Levy	Adjustments	Total	Cash	Discount and Cancellations	Arrears December 31
City of North Battleford	.055	23 639 878	(27,077)		1,300,194	78,860	1,351,977	1,342,448	12,089	(2,560)
Totals										

NORTH BATTLEFORD ROMAN CATHOLIC SEPARATE
SCHOOL DIVISION NO. 16

Notes to Financial Statements
December 31, 1986

1. Accounting Policies

a) Fixed Assets

Fixed assets are recorded at cost. A standard depreciation provision of $8,000 is recorded each year. Major capital additions and improvements, with the related furniture and equipment, are generally financed through government grants, long-term bank loans and the issuance of long-term debentures. The debenture interest and principal repayments are recorded as current expenditures when they mature. Subsequent replacements of, or additions to, furniture and equipment are reflected as current expenditures in the year of purchase.

b) Revenue and Expenditure Recognition

Revenue, including all government grants, is recorded on the accrual basis.

Expenditures are recorded on the accrual basis. Interest on debenture debt is recorded as an expenditure when due.

2. Commitments for Capital Construction

At December 31, 1985 the commitment for the uncompleted portion of the school construction program amounted to $4,991,442. Funds required to complete the program are to be obtained primarily through government grant and debenture financing.

3. Long-term Loans

Approval for a bank loan for the cost of reroofing St. Mary School for $79,000, was obtained in 1985. This loan has not yet been finalized. At December 31, 1985, this amount is included in the temporary loans on the Capital and Loan Fund balance sheet. This loan together with a loan authorized in January, 1986 for part of the financing of the John Paul II Collegiate in the amount of $408,748, are included in the schedule of capital loan repayment, although they are not included in the long-term debt as shown in the capital fund balance sheet.

NORTH BATTLEFORD PUBLIC LIBRARY

FINANCIAL STATEMENTS AND AUDITORS' REPORT

December 31, 1985

Beggs Downie Meena Johnson & Gress

CHARTERED ACCOUNTANTS

D C BEGGS C A
R G DOWNIE C A
G R MEENA C A
R W JOHNSON C A
J W GRESS C A
K H MacDONNELL C A

C V GLADWELL C A

POST OFFICE BOX 1480
1321 - 101st Street
NORTH BATTLEFORD
Saskatchewan Canada
S9A 3W1
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AUDITORS' REPORT

To the Board of
The North Battleford Public Library:

We have examined the balance sheet of the North Battleford Public Library as at December 31, 1985 and the statement of revenue and expenditure and surplus for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the North Battleford Public Library as at December 31, 1985 and the results of its operations for the year then ended in accordance with accounting principles, as set out in the notes to the financial statements.

Beggs Downie Meena Johnson & Gress

North Battleford, Saskatchewan,
June 3, 1986.

Chartered Accountants.

NORTH BATTLEFORD PUBLIC LIBRARY

Balance Sheet
December 31, 1985

ASSETS

	1985	1984
CURRENT		
Cash	$ 50,232	$ 36,499
Accounts receivable	4,675	5,009
	$ 54,907	$ 41,507

LIABILITIES

CURRENT		
Accounts payable	$ 1,745	$ 1,591

EQUITY

SURPLUS	53,162	39,916
	$ 54,907	$ 41,507

Approved on behalf of the Board:

Director

Director

NORTH BATTLEFORD PUBLIC LIBRARY

Statement of Revenue and Expenditure and Surplus
for the year ended December 31, 1985

	1985	1984
REVENUE (Schedule 1)		
Grants	$ 31,000	$ 32,737
From own sources	10,314	7,539
	41,314	40,276
EXPENDITURES		
Salaries and staff benefits (Schedule 2)	5,448	4,760
Maintenance (Schedule 3)	10,456	11,992
Administration (Schedule 4)	9,416	9,427
Furniture and equipment	1,960	8,259
Programs and publicity (Schedule 5)	788	928
	28,068	35,366
SURPLUS FOR THE YEAR	13,246	4,910
SURPLUS AT BEGINNING OF YEAR	39,916	35,006
SURPLUS AT END OF YEAR	$ 53,162	$ 39,916

NORTH BATTLEFORD PUBLIC LIBRARY

Schedule of Revenue and Expenditure for the year ended December 31, 1985

Schedule 1
Revenue

	1985	1984
GRANTS		
City of North Battleford - operating	$ 27,506	$ 28,071
City of North Battleford - maintenance	3,494	4,666
	$ 31,000	$ 32,737
REVENUE FROM OWN SOURCES		
Book fines	$ 2,893	$ 2,622
Photocopying	2,808	3,360
Postage - film	18	(43)
Book bags	(14)	13
Interest	4,034	1,587
Sundry	575	
	$ 10,314	$ 7,539

Schedule 2
Salaries and Maintenance

Caretaker's salary	$ 5,274	$ 4,605
Canada Pension Plan	52	44
Unemployment Insurance	71	62
Workers' Compensation	51	49
	$ 5,448	$ 4,760

Schedule 3
Maintenance

Caretaking supplies	$ 357	$ 593
Electricity and gas	6,001	5,679
Repairs and maintenance - city	3,494	4,666
Repairs and maintenance - other	455	878
Water	149	176
	$ 10,456	$ 11,992

NORTH BATTLEFORD PUBLIC LIBRARY

Schedule of Revenue and Expenditure
for the year ended December 31, 1985

Schedule 4
Administration

	1985	1984
Bank charges	$ 24	$ 32
Board indemnity	2,333	2,850
Conferences	174	
Education - staff	125	135
Expansion research	324	
Memberships		10
Office supplies	304	324
Photocopying	3,096	2,600
Professional fees	1,775	1,985
Telephone	1,261	1,491
	$ 9,416	$ 9,427

Schedule 5
Programs and Publicity

Advertising	$ 30	$ 65
Honoraria	313	382
Program expenses	445	315
Video membership and rental		166
	$ 788	$ 928

NORTH BATTLEFORD PUBLIC LIBRARY

Notes to Financial Statements
December 31, 1985

1. Summary of Significant Accounting Policies

   a) Fixed Assets

      Fixed assets are recorded as capital expenditures which are expensed in the year of purchase.

   b) Revenue and Expenditure Recognition

      Revenue and expenditures are recorded on the accrual basis whereby revenue is recorded when earned and expenditures recorded when incurred.